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KINGSTON ONTARIO CANADA



AN
INQUIRY,
 BUT NOT A
PARLIAMENTARY INQUIRY
 INTO THE
 PAST AND PRESENT ABUSES
 OF THE
Irish Revenue,
 AND INTO THE
PLUNDER
 OF THE
IRISH PATRONAGE.

Εἰ δὲ τι βλασφημίαν ἢ τραχὺν φαίνοιο ἔχων ὁ λόγος, ἢ τοι διελέχοντα
 ἐμὲ, ἀλλὰ ἐκείνους ἀν' οἷμοι δικαιοῦσιν αἰστανθαι τὰ τοιαῦτα ποιῶντας.

LUCIAN, *Ἀναβιβήεις*, καὶ in fine.

“ But if my story shall relate insolent and audacious acts, methinks, it
 will appear more just to blame the perpetrators of such deeds, than me
 who only tell them.”

DUBLIN:
 PRINTED FOR THE AUTHOR,
 BY P. BYRNE, 26, ANGLESEA-STREET.

1824.

ERRATA.

Page	3, line 26, for the Irish,	read the Irish officers.
— 6, — 6, —	succed,	— succeed.
— 9, — 18, —	to few,	— a few.
— 12, — 37, —	conceiving,	— conceived.
— 14, — 44, —	feast,	— feasts.
— 64, — 20, —	change,	— charge.

AN INQUIRY,

8c. 8c.

NOTHING more usually surprises the reader of history than the facility with which every corrupt government can substitute one system of speculation for another, as soon as they discover that the old is too flagrant to be any longer defended, or connived at. We regard with wonder the stupidity of a people, who, when they clamorously insist upon the reformation of abuses, can be satisfied with the grossest cheat, merely because it is new; can think fraud and corruption happily corrected, the moment they have changed their form; and, while past experience should make them look with the greatest distrust upon every measure originating with the dishonest conductors of their affairs, can yet hail every change, however palpably fraudulent, as a sincere effort to rectify existing abuses. All readers have one common feeling of disgust and resentment at the impositions recorded in history; the apathy of the public no less than the iniquity of their servants provokes our censure, but they are few who reflect, while they feel indignation at the injustice with which past ages were oppressed, that they live in times which are to be a subject of perhaps greater wonder and pity to posterity.

While almost every department of the public concerns of Ireland has been at all times conducted with a total disregard of principle, or public utility, the Excise, and Revenue management have been lately, by an act of the Legislature, made an object of public attention, and the abuses therein partially laid open, and subjected, apparently, to all the rigour of reform. What the intention of the Government could be, in this almost voluntary exposure of the corruption, and iniquity which it had for a long age allowed to exist, was not till now very clearly

evident; but from what has been done, sufficient now can with certainty be collected to prove, that the interest of the country formed no part of their motive to action.

That the commission of inquiry have exposed much laxity and dishonesty in the collection of the Irish Revenue, is known to every man. That they have concealed much of what they must have detected is evident to all who know the magnitude of the corruption in that department. They have charged all the inferior officers with meanness, inability, extravagance, and corruption: but they have endeavoured to screen the heads from any imputation. They have acquainted the public with the delinquency of those, whose room they would appear to want for a succession of English officers. And while they profess reformation and economy, they are in fact endeavouring to eke out the declining patronage in England, by adding to it that which has hitherto exclusively belonged to the establishment, and nobility of Ireland. My intention is to show, that this is, in strict truth, the end of all this bustle and change; for that neither economy, nor reform could be expected from the measures that have been adopted; and that no one of the objects professed is, in any degree, aimed at; and therefore they must be only pretexts to gain an end too flagitious to be openly pursued.

It is now above three years since this pretended system of reform in the collection of the Irish revenue was instituted. The abuses complained of were a loose and extravagant mode of collection. Bad laws made worse by an infamous administration. The distillery laws in particular seemed most defective, and consequently were one of the first objects of attention. It appeared that the old law had thrown the trade of distilling into the hands of a few individuals, who abused that monopoly, and taxed the consumption of spirits with exorbitant profits. It was thought, that the accelerated rate at which the old law obliged the distiller to work, required such perfect apparatus, and such experience in the trade, as to render it impossible for an adventurer to commence with a moderate capital, or to succeed with a great one. Another inconvenience from this rapid distillation, was a supposed deterioration of the spirit, which was thought an object worthy the attention of the Legislature. These were the evils which the Commission of Inquiry professed to cure. I shall in their proper place treat them separately.

But the chief thing which seemed in want of reformation was the character of the Irish officers. These were represented as entirely destitute of every qualification for efficient servants of the public. They were mean, incapable, and corrupt. The public are never so much in danger of being deceived and cheated as when there is some truth to support the deception. The inferior ranks of Excise officers in Ireland had certainly in them many that were mean, very few that were incapable of their particular duty, and scarcely any entrusted that were not corrupt. Now let it be remembered that many duties in the Excise and Customs are such as no man would undertake, that had any high pretensions to rank or education; for these we are not to be surprised, that even coachmen were thought high enough. The impeachment of the lower ranks of Excise officers in Ireland rests chiefly on Commissioner Plunkett's evidence before the Commissioners of inquiry; and the short argument which he used to prove their meanness, was to say, that he knew a gauger who had been a coachman. If this method of estimating the present rank of men by the past were admitted, the most talented, and respectable part of our society should be degraded from the classes, to which they are now in numberless instances an ornament. One of the greatest men in the present house of Lords was a coal-heaver! It is therefore not a just reproach to the Irish to say, that one of them had been a coachman; and there is the less honesty in the charge, as the very man who made it of himself states, that the individual in question was a man of merit. Mr. Plunkett admits that he was an individual of absolutely good conduct and character, after he has invidiously stated, that he was superior to many other gaugers. It would not surprise me to see a coachman, if Fortune had raised him to the rank of Commissioner, distinguished in that Honorable body for the ordinary principles of honesty and integrity.

But freely admitting that there were many in the Irish Revenue that were mean, as to birth, education, and character, they were thereby only fitted for many duties that should be performed; and I say that the respectable departments of the Excise and Customs of Ireland, were filled from some of the most respectable families in the country, and every situation had in it an individual that was of a rank above the duty he was set to perform. No man who knows the fact can hesitate for a moment to ad-

mit the general truth of this assertion. While we were left expecting a reformation of our Excise-men by the introduction of some high-bred English amongst them, I was slow to repel this charge of general meanness; but since the appearance of our fogle-men in dignity, and politeness, it would be a neglect of public duty not to expose the audacious falsehood and the dishonest purpose of this aspersion. I know not what the imported Excise-men were before they became public officers; but it is not difficult to see what they now are. No man can meet them in the street, and be told that they hold high offices in the Revenue, without a look of astonishment. No man can speak to them, without being surprised, that such beings could read or write; which it appears they learned in England (contrary to our Irish method) before they were taught how to spell; for I am told that any of their writings would be considered an entertaining curiosity for the novelty of its orthographical blunders.

It was always expected, that an Inspector-general in our Excise should hold a respectable rank in society; and it must be admitted they left no room to complain upon that foot, for they did hold too high a rank, since the excess was supported by corruption. But no man will say that an uneducated boor is less vulnerable to a bribe than a man of gentlemanly habits and education. Under a just and rigorous administration, these qualifications should constitute an insurmountable barrier to the corruption of an officer holding a reputable rank, if he knew that dismissal and consequent disgrace were to follow a breach of duty. But when impunity was as surely granted to corruption, as poverty and oppression were the consequences of an honest and conscientious discharge of duty, we cease to be surprised, that men of good understanding, even in despite of honour and duty, preferred rank and wealth to disgrace and starvation. Our Irish Inspectors then lived like gentlemen, kept carriages, saw and visited good company, and were nothing inferior to those they mixed with in point of manners or appearance. One of these, who had been in the habit of riding in his own carriage, and was a man of reputable family, good education, and polite habits, accompanied, a few days ago, one of the English celestials of the same rank, to choose a house, at Irishtown, for some Revenue purpose. They were attended by two subordinate officers, one Irish, and the other English. Some trifling circumstance obliged

them to wait for a short time at the door of a house which they wished to inspect, the person in care of it being at some distance. The English Inspector, to beguile the time (it being early in the day, and a porter-house just in view) addressed his Irish companion:—"I say Mausta H——, while we are a-waiting let's have a pint of beer." H—— refused with a polite "benigne," and said he would go in quest of the owner of the house; when the Englishman resumed—"Very well, then Mausta D——, and Mausta B——, (addressing his attendants) while Mausta H——'s away, we shall have a pint of beer." The two inferiors, not thinking it prudent to resist a superior's will, complied, and so the three took their seats in the next box of the dram shop. The master of the treat, having first drained his pint, again addressed his admiring companions:—"Well Mausta D——, and Mausta B——, as Mausta H—— is not returned, we shall have another pint." The Irish officer, who would not hesitate to assert his claim to the title of gentleman, had taken the small beer as the French Count in *Peregrine Pickle* had taken the *Salikacabia*, out of pure politeness in despite of a revolting stomach; he therefore begged to be let off with one pint, while the other readily complied, and joined his jovial countryman in another penny-worth of beer, which before they had finished Mr. H—— returned, and interrupted their refined enjoyment. It was, no doubt, such beings as these that Doctor Johnson had in view when he defined Excise to be "a tax levied not by the ordinary judges of the people, but by a set of wretches hired by those to whom Excise is paid." Now supposing that the charge of meanness were true against the Irish Revenue officers, which it is not by any means, are these the heroes that are to teach them dignity? Are these the men that, when compared with the Irish, made the latter appear so low? So much for the Irish plebeians and English nobles; but, in thus stopping, I deprive my readers of a great many pleasant anecdotes, of a piece with the small-beer treat, which are constantly told by our poor astonished Irish gaugers, who think this a very novel kind of elegance that the English have sent as a sample of Revenue refinement.

But it may be said the public business does not require that the officers should have good manners: this rusticity is perfectly consistent with honesty, and ability in their

particular duty. As to their honesty, nothing can yet be said, for they have not been tried; and as to their ability, it is worth while to observe how they display it, and preserve themselves from imputation upon that head. They never attempt any duty without an Irish officer to accompany and assist them; if they succeed, all the merit is theirs; if not, they bellow at the unfortunate assistant, although, in almost all cases, he warns them of their mistakes. It was always the custom in the Irish revenue to give *written* instructions to the inferior officers; these give *verbal* orders, and if they be wrong, as in most instances they are, the inferior is reprobated for mistaking his instructions. The Irish officers, high and low, that is, from the Surveyor General down to the lowest Gauger, must tamely endure whatever treatment their new masters please to inflict, for they have been branded as incapable and corrupt. All above the rank of Surveyor General were allowed to escape with enormous pensions, to prevent them of making common cause with the multitude, and to make room for English governors, whose object seems to be the creation of an extensive patronage in this country for the English nobility. While they are engaged in this iniquitous scheme, they hope that the public will regard them as reformers, and freely sanction their efforts, which are professedly for the public good. I have already shown the pretended improvement in the personal qualifications of Irish Excise-men to be a mere cheat, an audacious imposition; for no such improvement was at all wanted, and no attempt was made, or really intended to be made at it, even if it were. Nothing is more notorious than the gross deficiency of the English officers that have come over, in the knowledge of their duty. They are totally bewildered by being changed from the usual circumstances, under which they had, by a kind of mechanical habit, performed their duty in England.

Now I have no fear of contradiction when I affirm, that in very few instances were important offices filled, even in the most corrupt times in the Irish Revenue, by persons incapable of their duty. I have had ample means of knowing the ability of the Surveyors General, and Inspectors, and I can say, that if they were honest, it would be difficult to get another set of men so perfectly accomplished in every respect for the situations which they filled. Under these were Surveyors and Gaugers, whose rank and abilities were in every degree, according to the

several duties to which they were appointed. It often surprised me to see with what accuracy they knew the old Excise laws, which were very extensive and complicated. They who held any responsibility or trust were, in all instances, active and intelligent men, and perfectly acquainted with their duty. But it will be said these were qualifications as useful to a corrupt officer as to one who used them for the benefit of the Revenue; therefore, Englishmen, who are humble and honest, will make better servants for the public. First, as to the Englishmen, I deny that they are yet tried, and if they be ever tried in the same way that the Irish officers were, I have no scruple in saying that they will surely be dishonest.

And now let us take an impartial view of the circumstances under which the Irish officers were corrupt, as unquestionably they were. I am no partisan of the Irish Excisemen, as shall fully appear in the sequel. I am not one of them, and I always looked with disgust upon their infamous corruption. But I never could blame the inferior ranks, when I knew how impossible it was for them to hold their places, if they did not *willingly* join in the practices by which the heads of the department supported their extravagance. As this is a fact on which the whole question rests, I consider, that no pains should be spared to investigate it fully. I say then, that no honest Excise officer could hold his place, for many years past in Ireland, if, by the performance of his duty, he should be an obstruction to fraud, and, consequently, to the private advantage of those above him. There were it is true, many revenue situations in which the officer had nothing in his power, and many of these were filled by honest individuals, who knew as little of the general corruption as the rest of society; but these situations were always regarded as a kind of limbo, into which those were cast, who were found to be scrupulous about their oath of office, or who did not fairly divide the profits of the more active employments with those above them. It sometimes did happen, that an officer was dismissed for *breach of duty*; this either when he used no art to conceal his corruption, and thereby imposed a necessity on the Board of dismissing him, to preserve themselves from appearing in open connivance at practices, with which they wished the public to consider them unacquainted. Sometimes it happened, that a number of Excisemen, who had a common duty to perform, united in allowing the trader to smuggle,

and, when they came to divide the wages of their connivance, one, thinking himself curtailed of his proper share, has discovered upon his associates, and so obliged the Board to punish them. I knew a remarkable instance of this, which may shew the extent to which their assurance of impunity, in some cases, encouraged the Excise officers to carry their corruption. An Inspector General, Surveyor, and Gauger, once agreed to allow the distiller over whom they were placed to commence working, when it was understood by the Board that the distillery was idle. He continued to work for a whole month, during which time these officers kept a regular set of books, shewing the distillery at work and exhibiting always the state of the still, and vessels exactly as it was. At the end of the month they destroyed those books, and substituted for them others, which exhibited the distillery idle during that month; for it so happened, as they had expected, that the Board got no information that the distillery was at work, and so the Revenue was defrauded of a month's duty, which amounted to about ten thousand pounds.—The Guager, conceiving that the Inspector and Surveyor treated him unfairly in the division of their profit, gave a direct information to the Board, and so procured the dismissal of his accomplices. When such an audacious fraud as this could be even thought of, the Board must have been very lax indeed in the performance of their duty.

But a fact of more recent occurrence will serve most clearly to show how far the inferior officers were encouraged to aid, and assist in defrauding the Revenue.—At the time when the present Commissioners of Inquiry were actually sitting in Dublin, when the late Board were of course trembling for the result of the investigation into past abuses, and when they could not grant impunity without imminent danger, where the offence was of the greatest magnitude, and the information direct to themselves. At this very time, and under all these circumstances the Board received information, that one of the divisional permit-officers was in the habit of granting permits for three, four, five, or even ten puncheons of spirits to certain men who had factors' licenses, and stores in the immediate neighbourhood of the distilleries, and who were in fact only clerks in the employment of the distillers.—That these permits were used to convey the quantities therein specified to the rectifying distillers and grocers;

and that, as soon as the spirits were safely lodged, and mingled with the trader's stock, the permit was burned, and the duplicate, which had been left blank until the whiskey was thus disposed of, was then filled up for a few gallons to some fictitious name in the country, and the distiller supplied the place of the spirits thus conveyed away, by smuggling the same quantity from his distillery to the factor's store, with which it had in some cases an internal communication, and in all instances was immediately adjoining it. This fraud had been going on for several years, and now the Board got notice of it at this awkward moment. Ever vigilant to shun imputation, they immediately ordered an Inspector to visit this divisional office, and to examine the books of it. Fortune, which ever delights in cruel sports, so ordered it, that, at the unlucky moment when the Inspector arrived, there was a duplicate blank, in waiting for the result of a convey, which the permit was giving to few punchcons for some friend. Every one of course thought, that this was a case of dismissal that could by no means be got over.—The officer was immediately placed under suspension, all his books put into the hands of another, and he himself ordered forthwith to account for his conduct. It so happened, that he held a place as well in the Post-office as in the Excise, and had been, in that department too, most accommodating to his friends: his name on the back of a letter passed it free of postage, and I have seen scores of envelopes, bearing his signature with some of his acquaintances, who dealt them out to their friends with the same liberality with which they had got them themselves. At this moment of danger he procured an order from his superiors in the Post-office to proceed without delay upon some business to a distant part of the country. To disobey this order was to lose his place in the Post-office, and to obey that of the Excise Board was as surely to lose his place in the Excise; whereas, by proceeding to the country, he secured one, and gained a hope of retaining the other too; so he accordingly begged of the Honorable Board to wait his return, before they would investigate his case. The delay was no doubt as agreeable to them as to him, for justice is always slow, so that his trial was referred to his return, which he took care to put off for six months. At the end of this time he returned to town, and was now put upon his trial. The question had by this time sunk to

rest, and it required but very little management to keep it so for ever. There were in his division many grocers, who had never received spirits smuggled under his permits, not being considerable enough to take so large a quantity at once as would make it worth while to destroy a permit. A number of these men were summoned before the Honorable Board, and being sworn, solemnly deposed that they had never known any thing of the matter with which he was charged. They immediately made a "clear case" of the business, for (like the man who brought forty witnesses who did not see him steal the spade, against the one who did) he had forty witnesses, who did not know that he was guilty: so he was triumphantly acquitted, and forthwith restored to his office, without loss of salary, where he has ever since performed his duty, it may be supposed, without loss of bribes. I need make no comment upon this transaction, further than to apprise the reader, that this officer could give no manner of account of what became of the permit whose duplicate was blank, and almost all his request-notes from *one* of the pretended factors, were in the handwriting of the neighbouring distiller's clerk, a circumstance which left no doubt whatever of the alleged fraud. It is also reported on good authority, that in an inquiry instituted by the Board, preparatory to the trial, many persons not in trade, were referred to, in whose name duplicates had, from time to time, been filled for small quantities of spirits, and that they denied any knowledge of such permits, or spirits. These real names had been used through fear that too great a number of fictitious names may attract notice, and be detected.

When the Board of Excise could venture to grant impunity in so flagrant a breach of duty as this, in a fraud the clearest, and most undeniable that could possibly exist, and that at a time when the whole revenue system of this country was on its trial, and actually branded with corruption, it is unnecessary to assist the reader in conceiving the degree of impunity which existed when the department was not under the public attention.—I have myself seen a gauger take his minute book, at the end of the month, when about to return it to the custom-house, and scrape out several columns of the figures which expressed the quantity of potale that the distiller had fermented in several of his backs during the month, and substitute other figures of less value, by which means the

distiller evaded payment of duty on the difference; and this I have *seen* practiced in many instances. Now the kind of paper used in revenue books is soft and coarse, and made so for the purpose of rendering an erasure instantly evident, and so it was with great difficulty the gauger could make distinct figures, at all, in room of those that had been scraped out; but the erasure was so glaring and palpable, that a man could see it as far as he could see that there was *writing* upon the page; and to have a single figure erased in an officer's book is dismissal by act of Parliament. If he make a mistake in writing a figure, he is ordered to leave the figure so written, and to write the proper one over it, and when the book is returned, the examiner is to call upon him for an explanation, which if it be satisfactory, he is acquitted of blame. Now I *knew* upon these occasions that the distiller sent a barrel of good malt whiskey, with a present of money, to the examiner's clerk, by whom these altered books were to be examined, and it is notorious that the examiner himself *multiplied* his salary by the wages of *his* connivance, and so it happened that such erasures were never noticed, although extremely frequent.

It would in short be endless to enumerate the instances *that have come under my own view*, of the most daring frauds upon the part of the officers, that could not possibly pass with impunity, unless corruption extended to the very highest office in the Revenue; that could not have been *attempted* upon any other supposition than a *certainty* of being connived at. If nothing else then were proved against the heads of the Irish Revenue, but granting this general impunity for breach of trust in the lower officers, it would sufficiently account for the corruption complained of, without ascribing it to the national character of the Irish. But I am not done here: this would not prove my assertion, "that no honest officer could hold his place, and at the same time obstruct frauds." This would only prove that an officer may hold his place, and be corrupt. But now I come to shew the means by which an honest officer was either ruined, or prevented of doing any service to the Revenue; ruined if he were active, and determined to obstruct fraud; sent to limbo if he were quiet and inoffensive; if he contented himself with barely not conniving, or aiding, but yet did not go out of his way to

make *detections*. Nothing was easier for the inspecting officers than to find some little flaw in the conduct of an unprofitable inferior, and recommend his removal, which was always to some walk where he had no power to make money by connivance. It did sometimes happen, that the inspector came upon an officer at an unlucky moment, and, to save appearances, (for the inspector always wished to *appear* honest to the *trader's clerks and labourers*) was obliged to recommend the removal of a man who was to his mind in every respect; but in these cases the removal was always to a walk of the same description, and no loss was sustained by the officer. Thus it happens, that I know officers who have been for five and twenty years on distillery duty, although frequently removed from one distillery to another. But if an officer was found determined to be honest, and active, or too high in his price, the trader and superior immediately united to ruin him. The trader concealed a part of his stock in returning it to the officer, which was a thing easy to be done at any time, as a fraud was only in very small part committed by this concealment, the inspector then according to agreement paid a visit just after the officer, and that which had been concealed from the officer was returned to him, which the trader was allowed to do by law without loss. The inspector then reported that the officer must have been in a league with the trader, which procured either dismissal, or reduction in rank, or at least removal to some very distant and obscure part of the country, where he had to travel, in some cases, twenty miles a day to visit some small beer retailers, and snuff shops, that stood perhaps ten miles asunder. This is only one of the very many ways in which a troublesome officer might be removed from his place of trust.

To explain this more clearly, I shall relate one instance which came under my own observation. A gauger, upon being placed on distillery duty, conceiving that he, by superior skill and vigilance, could extort an unusually high salary from the distiller. He conferred upon this subject with the surveyor, and represented to him how impossible it would be for the distiller to refuse them certain enormous terms, if they both united to prevent his smuggling. The surveyor immediately came into his views, and so they agreed to visit the distillery, alternately, every two hours. The distiller had frequently to send a double quantity of

spirits under one permit, which he did by leaving a person at the trader's to bring back the permit and ticket the instant the first quantity was safely delivered ; for this purpose the ticket was always stuck on the head of the cask with soap instead of paste, that it might be easily taken off without injury. The gauger knowing this, would not allow any but himself to put on the tickets, and took care to use firm paste. He further would not write a permit any where but in the spirit store, lest while he was so engaged, some fraud might be carried on. In this way he and the surveyor continued to harrass the distiller for a fortnight. The distiller, in the mean time, stated his case to an inspector, with whom he concerted the punishment of the surveyor and gauger, particularly the latter, for the surveyor had been long accustomed to distillery duty, and was, therefore, regarded with some lenity by his superiors, who had even something to fear from him, if driven to extremity. The distiller, when he had his plan formed, immediately came into terms with the gauger, and promised the sum which he required, which instantly relaxed the vigour of his exertions. The surveyor, too, expecting a like concession to himself, which the gauger gave him reason to hope for, discontinued five of his visits, and began to content himself with the one which his duty required him to perform in the day. This peace had been scarcely concluded, when the inspector paid a visit to the distillery, and, on seeing the minute book, expressed his astonishment at the enormous number of twelve visits per day for the fortnight before, which had in that short time filled up two books, when one should have served for a month. He immediately reported this circumstance to the Board, stating, that some cause must exist in that distillery to excite such extraordinary vigilance in the officers, and recommending an investigation. The Board accordingly called the officers to account for this unusual activity, and summoned the active partner of the firm, together with the brewer. These, being sworn, were then, of course, as they wished to be, apparently *obliged* to state the truth, and so declared, that the gauger had commenced his active measures on being refused a certain large bribe, and discontinued them upon being promised the same. The gauger was instantly dismissed, and the surveyor, as he had not agreed to take the bribe, was let off with a reprimand, removal, and reduction of one class in his rank. The gauger had a brother who was a surveyor, and em-

ployed upon distillery duty. About seven years ago this man was sent out to act as inspector-general. The principal distiller in his district was the son of a surveyor-general of excise, who was on particular good terms with the Board, and a great favourite with the chief Commissioner. There was a minor distiller in the same district, and within eight miles of the surveyor-general's son, whose competition was very offensive, and consequently the acting inspector had hereby a double opportunity of obliging the favourite of the Board, which he did so effectually, that about five years ago, and five years after the dismissal, he procured the restoration of his brother to his full rank and salary. This fact, which is notoriously true, loudly proclaims the principles of the late Honorable Board. In this officer's case there was not a single circumstance to extenuate his guilt, or entitle him to the slightest lenity, under any other than a corrupt and vicious government of the Excise department. It clearly demonstrates the kind of men which the Board thought fit for their purpose. It would be an insult to the reader's understanding to help him in drawing deductions from this fact: it is obviously fraught with conclusions.

Under this system of administration, it may seem that excise officers should not require much inducement to be corrupt, and we cannot be surprised, that few of them were honest, even before we know the magnitude of the wages which they usually received for connivance. What the high officers were paid it is not easy to state with much accuracy, as matters were transacted with them as much as possible in the dark: we must, therefore, judge by effects. One man then, who, when he was appointed about nine years ago, was deeply involved in debt, the other day purchased one of the most splendid mansions in the County Dublin, with an extensive demesne, within four miles of the city. It was no doubt with rigid economy, that he was enabled thus to rise from his difficulties in such a moment of time, for in truth his salary, if he had saved the whole of it, would scarcely amount to the purchase-money of the estate; and his peculiar cleverness is the more surprising, as, during his stay in office, he very frequently had entertained the Lord-lieutenant and nobility with a splendor that would have cost any other person at least one half of his whole year's salary, for any one of the feast which he gave. Neither was his hospitality of that beggarly kind which brings a month of fasting to com-

pensate for the extravagance of the feast, his equipage and retinue rivalled that of any nobleman, and his establishment of living was eminently splendid and abundant.

To descend a little lower in the scale, we have seen men, whose legal income was from eight hundred to a thousand a-year, driving in the most glittering carriages in our streets, and shining in the first circle in this country, and yet grow enormously rich. Others we have seen, who lived in the first houses in the city, kept carriages, and long retinues, on salaries of five hundred a-year, and yet such economists, that one of them was able to spare a capital of thirty thousand pounds to a son, to set him up in an extensive distillery. One of our inspectors-general also, whose salary was three hundred a-year, increased sometimes by an incidental allowance of a guinea a-day, had the thrift to save ten thousand pounds, which he has embarked in one of the greatest distilleries in the kingdom, without appearing to curtail any thing from a most splendid establishment of living for a numerous family.

But at length arriving at the surveyors and gaugers, I can give a more definite account of their acquisitions. A surveyor had always two distilleries to visit, when on this kind of duty, from each of which he mostly received fifty pounds per month. A gauger had only one distillery, and from this I always knew them to receive from a thousand to fifteen hundred a-year,* while their legal salary was only from eighty to one hundred and twenty pounds.

And now that I have shewn the certain impunity and extravagant rewards for dishonesty in the Irish Revenue, we are no longer at a loss to account for the universal laxity and corruption partially exposed by the commission of inquiry. Nothing indeed could be more astonishing than the least shadow of regard for discipline or duty under such a system. It would, therefore, not be wondered at, if I had not even one solitary instance whereon to ground an experimental proof of my principal assertion, "that no honest officer could hold his place in the Irish Revenue, except in a situation in which he had no

* The gauger had thirty guineas per month for the whole year, as well when the distillery was idle as when it worked, and when at work he had, in addition, a guinea for every puncheon of spirits which he allowed the distiller to smuggle, which in the extensive distilleries varied from one hundred to one hundred and thirty puncheons per month. I knew one gauger who received thirty shillings for each puncheon.

power to control fraud or peculation." It is admitted by all, that the Revenue officers below the rank of Inspector general have been for many years past universally corrupt, in all cases where they had power to aid or connive at frauds against the crown. This is a fact alleged upon the oath of a Commissioner of Excise, as may be seen by a reference to his evidence, published in one of the enormous folios printed by the Commissioners of Inquiry for the instruction of Parliament. In the garbled scrap of this man's evidence, which they in their love of brevity were pleased to introduce into the mountain of words, which the reader that would seek information approaches with dismay, it is stated, that all below the rank of Inspector were certainly corrupt, and that even the Inspectors were proof only against "*moderate*" bribes. If the testimony of this witness extended no farther than what is published of it does, I should have abundantly sufficient to prove that corruption did not stop at the Inspectors; for if it did, it could not possibly be either general or long-lived in the classes below them. I assert it from experience, that no Surveyor, or Gauger could aid, or connive at fraud for any length of time, or to any considerable extent, unknown to his Inspector, and that he could not possibly have the connivance of the Inspector, if the latter were not fully assured of the connivance and support of those above him. Let any man make himself moderately acquainted with the system of collecting the Irish Revenue for the last thirty years, and with the controlling power given to each superior over those subordinate to him, and then I will ask him to assign any reason, grounded upon the faintest shadow of probability, why he should stop at the Inspectors, and say that all above them were honest, and all below them corrupt. This is to say that all the superior ranks were of no manner of use, and then I will ask, why? The answer must be, either that they were all totally ignorant of their duty, or totally negligent in the performance of it. Or else that they had no *power* to control the classes below them. Not a single one of them, from the chief Commissioner down to the least knowing Inspector, will acknowledge ignorance, inability, or neglect; nor indeed was there one of them so deficient in a knowledge of his duty, or so very remiss in the performance of it, as to plead this excuse with any truth, even if he were inclined. I need not take any pains to prove the inadequacy of this mode of explaining the inttility of all offices above the Inspectors, for no partisan of those men will

resort to it. Neither can it be said that they had no *power*: every man that knows any thing of the constitution of the Boards, and subordination of the offices under them, will instantly deny that they wanted power in any single rank of the gradation. If the lower officers then were corrupt, it was not for want of ability or power in the superiors to control them, and therefore it must be for want of *will*. For what consideration they were *unwilling* to do their duty every man may conjecture for himself, only that all men agree it was for *money* the poor surveyors and gaugers neglected their duty.

Corruption then was sanctioned throughout all ranks and orders of Excisemen, as far as impunity could sanction it, and it was encouraged as far as reward could encourage it. Let us now see how an honest officer, determined to do his duty, would be likely to fare in the midst of such flagrant and unbridled peculation. If I had not an instance of an individual hardy enough to attempt, and firm enough to persevere in an upright discharge of his duty, it would not be difficult to argue, *a priori*, the fate of such a man, under such circumstances, let his abilities, and his merits be what they may. But, as I have one such instance, I may spare the trouble of speculation, and build my arguments upon the firm foundation of facts. That I have not a number of instances to produce, few, I think, will be surprised; many perhaps will rather wonder that I have even one.

When the late Chief Commissioner of Excise was appointed in room of Mr. Marsden, who resigned for reasons which were never very clearly, or generally known to the public, it was commonly supposed that some reformation was contemplated of the abuses and mismanagement in that department. Few, who had any means of being, in the least degree, acquainted with Revenue matters, were ignorant of at least a great extent of embezzlement, and iniquity in the collection of Excise and Customs in Ireland: and it was thought, that the resignation of Mr. Marsden indicated some attempt on the part of Government to check the tide of corruption, which for a long time had overflowed the ordinary obstructions of decency, and public shame. At this time an individual proposed to the Honourable Board of Excise, a plan of becoming acquainted with the nature of the frauds usually practised by traders; offering, at the same time, his services in carrying the plan into execution. The Chief

Commissioner was new in office, and consequently desirous to advance his knowledge of the duty assigned to him, in which all his power lay. He was in fact as totally ignorant of every thing connected with the collection of taxes, or the administration of Excise-laws, as man could be. He got the place because he was in Parliament, and the emoluments of it were suitable to his expectations from the minister. He, therefore, readily listened to the proposal of a plan for discovering how frauds were committed; for frauds he well knew were a great source of gain to those in office who knew of them, and of loss to the Revenue. It was to prevent this latter evil, no doubt, that he sought to become acquainted with the means of preventing fraud; for although ability in this respect might be exercised in extorting higher wages for connivance, yet no one could suspect so high a man, or one who looked so stern as the Chief Commissioner, for so low a vice. For the purpose then of guarding the Revenue, he readily set the individual mentioned (who was to him a perfect stranger) at work, as he desired, in the examination of traders' books, in which it was expected that there should exist some traces of the evasions, and frauds that were known to be practised.

As the trade of distilling whiskey was that which paid most excise in Ireland, the books of a great distiller were the first object of attention. Agreeably to expectation, huge frauds, and barefaced evasions were at the very first outset demonstrable in these. Such as several thousand gallons of potale decreased in one night, without any corresponding increase of spirits, which obviously showed that all the produce of this potale had been smuggled. Also it was seen, that the singlings (liquor after one distillation) at one time produced a great deal of spirits more, in proportion to their quantity, than at another, which showed, that the distiller varied their strength according to his purposes. These and many other irregularities were detected, and nothing now remained but to devise a plan of preventing the frauds which they indicated. The Chief Commissioner was highly delighted with his new acquaintance. He would have given him three cities, as to a second Themistocles, if he had been himself the Great King. He already fancied that he saw all the distillers flocking to his knees with the richest proffers, only to spare their noble trade of smuggling. He no doubt, already tasted the glory of rejecting, like

Curius, or Fabricius, their sordid pelf, and nobly preferring the duty which he owed to his country. With such anticipations he warmly exhorted his coadjutor to study the nature of the frauds he had discovered, and to devise a regulation that may defeat them. What promises he held out to this unfortunate individual, and how he performed them shall better appear hereafter.

After five months toil and mining in distillers' books, and study of the mode of survey then in practice, the candidate for preferment proposed a plan to his patron, which seemed to him well calculated to attain the purpose he proposed. That the Chief Commissioner might not be deceived by his own inability to judge of what in fact he very imperfectly understood, he submitted it to the skill of two most knowing inspectors-general. They seeing by the ingenuity and efficacy of the improvement, that the author of it must be well acquainted with the nature of the frauds which he proposed to obstruct, were afraid to speak contrary to their judgment, not knowing who might be at the bottom of this threatened reformation, with knowledge to convict them of any double dealing that they might attempt; for they were utterly unacquainted with the author of this engine of mischief. To show their honesty, therefore, they strongly recommended the adoption of the new plan; and, to show their knowledge, explained all its perfections to the Chief Commissioner. This was all he wanted: he immediately procured a Board's order to enforce this new regulation throughout the kingdom.

Nothing could exceed the sensation which this blow produced amongst the distillers. They, and their numerous friends in the Revenue, had been in some degree of anxiety since the resignation of Mr. Marsden, "*quia benignus erat.*" And none of them, as yet, had ventured to feel the pulse of his successor. He had not yet showed any mark of hostility: and like the frogs in the fable, they were beginning to regard him as a wooden king, and wondered that Jupiter should have sent them such a log. However they little thought that he was all this time preparing this horrid instrument of destruction against the happy union of interest, which had hitherto existed between the excisemen and distillers. These, therefore, unaccustomed to such imperious mandates from the Honourable Board, and hoping that this was only an experiment, and that its efficacy to prevent smuggling

was the result of chance, and a fortunate guess, immediately met, and determined to resist the Board's order, on the grounds that it was impossible to comply with it. They strongly remonstrated against this measure, which they said was good for nothing but to harrass, and torment the subject. Finding the Chief Commissioner determined to persevere in enforcing the regulation, they declared their intention to resist the payment of any surcharges that may be brought against them by virtue of it. Their distilleries were at the time just ready to begin their season's work, and of course their trade of smuggling about to commence, which they determined not to interrupt to comply with the Board's order.

The Chief Commissioner knowing that all the excisemen were on the side of the distillers, was at a loss how to procure a fair trial of his new plan: so he obtained a gauger's commission for the author of it, and set him over a distillery. This measure instantly marked the contriver of the mischief. All the officers over distilleries were now unwilling to aid in defeating the Board's order, fearing a comparison of their books with those of its author. The distillers upon their part determined to persevere in the resolution to smuggle as before, taking no notice of the surcharges, which their officers were now obliged to bring against them for the irregularities caused by sending out private whiskey, and detected by the new regulation. The distillers grew every day still louder in remonstrance against a measure, which they described as illegal and oppressive. As to the oppression the Chief Commissioner contended, that nothing could be justly so called that only enforced the payment of duty on what spirits they produced, and sent into consumption: that this was the very utmost extent of the measure, as had been clearly demonstrated to him. He also requested of them to show how they could possibly produce the irregularities, which it was the only business of the restriction complained of to detect, by any other means than privately conveying into consumption a part of the spirits which they produced. As to the illegality of the regulation which he wished to enforce, he assured them that they should not long have grounds of complaint upon that head, for that he intended to procure a law for it at the ensuing session of Parliament.

This was a kind of logic which the distillers had never heard before. They saw that all their hopes of playing

upon the ignorance of the Chief Commissioner were entirely defeated. They now determined to bribe the framer of the new measure, and for this purpose employed a Gauger who had the charge of the greatest distillery in Ireland, and who enjoyed a matter of fifteen hundred pounds a year for his services therein. We shall see how this attempt was defeated in one of the petitions hereafter to be quoted.

While all these matters were going forward, one of the distillers found it possible to smuggle his usual quantity without committing any of those irregularities, which would subject him to payment of duty under the new system. He was aided in this by an ink, which he had discovered some time before, composed of gunpowder and water. This was easily rubbed out when dry, and so was a powerful assistant in cheating the Revenue; for he could alter any figures set down in this ink, before the books were returned; and he also could *at any time* convey away his private whiskey under permits written in it, and afterwards use them for conveying duty-paid spirits; whereas the other distillers had to wait for a favourable moment to smuggle out their whiskey, which before it occurred frequently subjected them to duty. Beside all this the regulation as it was first proposed, was defective in an important point, which left it in the power of the distiller to evade it.

I have above mentioned that the distiller varied, as circumstances required, the strength of his singlings. When he was for any time prevented of smuggling out the surplus spirits that he was hourly making, he let nothing run from the still into the singling cask but the strong part of every still-charge, letting the rest run into the cask of feints, which were never taken into account in charging him with duty. In this way he was able to conceal in the strength of his singlings, and quantity of feints the surplus produced by his potale, until a favourable moment occurred for smuggling out a few puncheons of spirits; which when done, he then distilled the strong singlings and feints, which producing more spirits than the law required from them, the excess made up for what had been smuggled. Again when a favourable opportunity offered for smuggling out some whiskey, the distiller generally embraced it although he should not have any surplus at the moment in his stock; he then immediately distilled a charge of singlings, which filled the place of what had been smug-

gled, and the place of the singlings he supplied by distilling feints, thereby converting them into singlings.

Now it was one object of the new regulation to take away this power, by ascertaining the absolute strength of the singlings, and also of the feints, and charging duty on the quantity of spirits which they ought to produce: whereas under the old system, the strength of the singlings was never tried, only duty was charged on one gallon of spirits for every two and a half gallons of singlings, whatever may be their strength; and no account whatever was taken of the feints, in which form a distiller might conceal several thousand gallons of whiskey. Under the old system therefore, the distiller might make as false a return as he pleased to the officer, without subjecting the latter to any danger from the visit of a superior. And without this power in the hands of the distiller, the superior should be *publicly* corrupt, or else the distiller could not smuggle.

The defect in the new system, which rendered the restriction incomplete was this. A distiller had frequently in his stores above five hundred full puncheons, which perhaps were of one hundred different sizes. These he returned at an average, saying he had so many of 115 gallons, so many more of 125 gallons, and so many of 135 gallons. When he had smuggled out too much, and wanted to show a greater stock of spirits than he had, he decreased the number of small puncheons, and increased that of the large, although they were the self same casks which he had before returned at a different average.— When he was prevented of smuggling out his surplus, and wanted to conceal it, he, of course, observed a contrary order in making his return. By thus varying the return of his full puncheons, the distiller above mentioned, was able to avoid any appearance of surplus, or any deficiency in his stock; for the ink enabled him to keep the surplus from accumulating to any very great degree, and prevented the necessity of causing a deficiency in his stock to embrace a favourable moment for smuggling.

The author of the new measure soon discovered this defect, when he saw it reduced to practice. He mentioned it to the Chief Commissioner, and proposed a cure, which the patron was so eager to adopt, that he made him write a statement of it on the instant, that he might procure a Board's order for it. The following is a copy of

this document, which was written in the Commissioner's study :—

“ 11th December, 1815.”

“ HONOURABLE SIR,

“ In compliance with your commands, I beg to submit my opinion on the gauging of distillers' puncheons. If the officer was to gauge the stock of full puncheons in store, and make a list, or account of their contents, and to permit from the stock of gauged casks, and at each subsequent visit to gauge the number of casks filled since the last visit, and add them to his account; by this means the officer could with little trouble ascertain the real content of the full casks in store, which would enable him to draw a fair charge of the spirit increases from each closing visit to the succeeding closing visit, but the officer should mark the gauge content on each cask, and they should be permitted out according to the content so marked on them. By this means the account would be decreased by permit with the same content for each cask, that the account was increased when they were added after gauging them at first, taking care to mark the content, when first gauged, so legibly that no mistake would arise in permitting out afterwards.

“ I have the honor to be, &c.”

The hurry ended here, for no order came out for introducing this addition, and a little before this transaction the clamour of the distillers had begun to subside. They had appeared, *in private*, to have discovered some *sure* means of getting rid of the new regulation. They began to talk of it as an imbecile, stupid effort to control a power with which it did not, at all, interfere. Its oppressiveness, or illegality were now no longer spoken of. It had now no fault, except its inefficacy to prevent smuggling. The Chief Commissioner, up to the hour that he received the above document, had been in raptures at the success of his first efforts for the benefit of the Revenue; had considered every expression of uneasiness on the part of the distillers, as a new proof of their inability to smuggle under his regulation; but he now seemed (I do not say he *only* seemed) unaccountably dejected, and appeared to think, that the new measure was entirely defeated. For this opinion he never assigned any thing like a reason, for in fact he knew none. He with great gravity explained, that the new measure was defeated, because it was useless, and it was useless because it was defeated.

So after being four months in practice throughout the kingdom, a Board's order appeared, rescinding that which had enforced the new regulation, and restoring the old mode of surveying distilleries; and thus his forebodings were true, for the new measure was hereby truly defeated.

The high rank and salary of the Chief Commissioner make it impossible to account for this extraordinary conduct upon supposition of any private understanding with the distillers. No one would venture to say, that at the time when he was so anxious to receive the above proposition of gauging the puncheons, he and the distillers were differing about terms, and that this little document, by showing them that a second blow was just ready to follow the first, decided the question, and brought them over to his side; that side, of course, I mean, where he and they were to cooperate, in future, in securing the Revenue from fraud, or speculation. The distillers did all in their power to prevent any reflections upon this change of measures: they came forward in a body with him at their head who had so cleverly smuggled without subjecting himself to surcharges under the new regulation. He, with all the gravity imaginable, deposed, that he had not at all been obstructed in his usual trade of smuggling by the new survey, and offered this as an unanswerable argument why the old should be restored. The Chief Commissioner thought that nothing could resist the force of this reasoning; he listened to it with numberless nods, and sighs, and thoughtful looks; and seemed not to remember one word of his logic in reply to it. He did not require of them to show, that the regulation was troublesome, or expensive, (and this would have been a puzzler) and as they admitted that it did not interfere with their smuggling, it would not be easy to give a third reason for abolishing it. He took, however, a becoming time to consider all the arguments pro and con; and finally, after due deliberation, revoked that useless regulation, which had caused more tumult, and more dismay amongst the distillers, and corrupt excise-men, than any measure that had ever been adopted. The arguments of the distillers must of course have appeared quite disinterested, since they opposed the new survey on no other grounds than its inefficacy in obstructing their malpractices. The Chief Commissioner, therefore, took all the weighty reasons which they had to offer, as sincerely

intended for *his benefit*, and that of the Excise in general. But to understand this matter the more clearly, let us see what the regulation itself was.

A distiller was supposed by law to brew his potale of a certain strength, and, of course, that a certain proportion of singlings might be expected from it, and of spirits from the singlings: that is to say, from 10 gallons of pot-ale it was supposed $2\frac{1}{2}$ gallons of singlings would be produced; and from every $2\frac{1}{2}$ gallons of singlings one gallon of spirits; and therefore one gallon of spirits from every ten of potale. On every Sunday night the gauger was obliged to see the still off, as they called it; that is, should wait until the charge that was in it was distilled. He was then to take a survey of all the potale, singlings, and spirits in the distillery, which was a duty performed by him and the Surveyor three times every day, with this difference, that the still was rarely or never shown off, except on Sunday night. On this night then the gauger computed the quantity of pot-ale which the distiller had distilled during the week; also the quantity of singlings produced by the same; and lastly the quantity of spirits. If the spirits amounted to more than one gallon for every ten gallons of the pot-ale decreased, or every $2\frac{1}{2}$ of singlings decreased, the duty was charged on the spirits, and the other two rejected, if the singlings appeared more than $2\frac{1}{2}$ gallons for every ten of pot-ale, or every one of spirits, the duty was charged on the singlings, that is, on the quantity of spirits which at the above rate they should have produced; finally, if the spirits did not amount to one gallon for every ten of the pot-ale decreased, or the singlings to $2\frac{1}{2}$ for every 10, duty was charged on the quantity of spirits that should have been produced at that rate from the pot-ale that appeared to have been distilled; and if none of these quantities amounted to a certain number of gallons required by law in the time, the duty was charged on that number, as if it had been produced. When duty was charged on the first, it was called the spirit-charge; on the second, the singling-charge; on the third, the pot-ale charge; and on the fourth, the obligation. Now computing, and thus comparing these four charges, was called balancing the distiller's stock, which was never supposed to be done while any thing remained in the still, for it was not possible to ascertain the precise quantity that was in it. Consequently the distiller never cared what inequality he produced in these four quantities during the week by

smuggling, as the still was never shown off, and, therefore, no balance struck, except on Sunday night; he then took care, that for the average of the whole week, the quantity of the spirits should exceed the other three by a few, say from two to ten gallons, and the duty therefore was always charged upon the spirits.

Now the new regulation obliged the gauger to show the still off every day, and to strike a balance, and charge the duty for that day, according to the result; and also to try the strength of both singlings and feints; and calculate the true value of them. These were the two principal features in this measure, and if to these had been added the gauging of the full puncheons, which was a matter of no trouble or difficulty, I do say, and I have experience to guide me, that no distiller could smuggle, without the open, and public connivance of every officer with *power* to visit his distillery, that is every officer high and low in the Excise. However, this most useful and salutary regulation, for reasons which I do not pretend to scrutinize, was laid aside, after four months experiment.

Let us now suppose, that a distiller did not want to smuggle, there is no reason to think, that he would brew pot-ale any other strength than the law required; and if he gave a fair return of the singlings and spirits which this should produce (as he would do if he were not smuggling) it is obvious to every one, that there should be always, even in spite of him, a close agreement between three of the above charges, which are the only three affected by the new regulation. So that, so far from this regulation being troublesome to the distiller to comply with, nothing could be more troublesome or impossible, if he were not smuggling, than *not* to comply with it.

Had the patron of this attempt to improve the existing mode of survey, which was confessedly defective, been ever distinguished for abandonment of the principles he once professed; had he ever by popular cant jostled his way into Parliament for a pot-walloping borough, and, when in, changed his notes for a place, we then might have some foundation for adopting a certain vulgar mode of accounting for the eagerness with which a measure of reform, and shackles upon fraud were introduced by a new Commissioner, at the suggestion, and on the authority of an obscure stranger. We might without difficulty account for the immoderate glee, and almost indecent expressions of delight, which upon this occasion the clamour and fright

of the distillers first produced in the Chief Commissioner, on the promulgation of the Board's order. But, as such a character is in no way applicable to the late Honorable Chief Commissioner of the Irish Excise, we must impute his readiness to adopt a plan of checking abuses; and his extreme joy at its apparent success, to his zeal for the good of the Revenue, and that of the public; and his readiness, *after a certain trial of its efficacy*, to abandon it for ever, we must ascribe to the softness of his nature, which could not bear the cries of the distillers against a regulation that galled them so sorely, *because it did not interfere with their trade of smuggling*. But in truth any thing that appears obscure in the nature, and object of this first effort of the new Commissioner, shall be clearly elucidated by tracing the history of its author, and marking the fate to which an honest discharge of his duty in the Irish Revenue has finally conducted him.

It has been mentioned, that an attempt was early made to bribe the proposer of the new measure to the side of corruption and the distillers. This was immediately after the publication of the Board's order for the introduction of the improvement. The principal agents in conducting this affair were two Inspectors General and a Gauger; and they succeeded so ill that they narrowly escaped detection and punishment for their pains. This transaction marked the new officer, as an individual altogether unfit for a place in the excise: he was one with whom it was considered dangerous to tamper; and so it was determined to wait until the Chief Commissioner had done with him; which, judging from past experience, they looked upon as an event that was neither very uncertain, or remote. They were not far astray, for when the Board's order was rescinded, he soon began to wake from his dream of preferment, and to perceive the true nature of the patronage on which he had depended. He had already served the only purpose for which his services had ever been accepted. He had been found a very useful implement of war against the distillers, but he was judged altogether unfit for office when once a peace had been concluded. The repulse he had given to the first efforts that were made to corrupt him left no room for further treaty; and besides, the punishment of one who had caused such mischief, was a much more useful example than to admit him to a share of the profits he had attempted to destroy. On the restoration of the old survey, no distiller could, of course, be satisfied

with such an officer as he was ; for even under that defective system, an honest officer could greatly obstruct the frauds of the distiller over whom he was placed : he was, therefore, removed from all duty, and allowed to walk about on supernumerary gauger's salary.

About this time was established an office from which the distillers were in future to receive their permits, and not from the gaugers, as before. It was intended to make a show of discipline in this office, which was instituted with all the pomp imaginable as a mighty obstruction to fraud, by depriving the distillers of the accommodation which they had notoriously for some time before been receiving from the gaugers in the way of false permits. But, in truth, this was a mere hocus, for all the tricks that could be invented, in altering permits, and filling them with false ink, had been by this time exhausted, and were now perfectly known to the preventive officers.* The gaugers, therefore, had not in reality much now left in their power in the matter of permits, and so the office was established without opposition or noise, except a little stir that was used to puff it, as a shrewd device against accommodation permits, as they were called.

And here it is worth while to make a reflection upon the reception which this measure got from the distillers, in comparison with that given to the improvement before mentioned, which it immediately succeeded. I have made it plain to the most ordinary capacity, that if a distiller were not smuggling, he could find neither trouble, nor loss in having his still shown off once every day, and his stock balanced ; for in fact his stock should be *always* at a balance, unless irregularity were caused by conveying spirits away clandestinely. It could not surely in the remotest degree interfere with the trader's business, to have the officer compute the duty for every hour of the day, and night too, if it pleased him so to pass his time. Yet this regulation was branded as the most harassing, unjust, illegal, and impracticable imposition that ever was forced upon the trader : all which, to any one that has the least knowledge of the distilling trade, or mode of levying the duty thereon, appears the most groundless jargon. But when the permit-office was proposed, there was not a word

* Men who had a conditional salary of forty pounds a year, provided their seizures amounted to that sum, and who had also half the value of what they seized. They had no duty assigned to them, and so spent their time walking the streets in search of prey.

of opposition to it, although it cost the distiller the work of at least two men to send for his permits to it, for they have each of them to keep two messengers for this purpose. Besides they can get no permits out of this office except between ten in the morning and four in the evening, whereas the gaugers, being on the spot, granted permits at any hour between sun-rise and sun-set, at any period of the year. Now this permit-office, which has never in the least degree interfered with smuggling, still exists, although for the nine years that it has stood, the greatest, and most general fraud and corruption that was ever known in this country has existed between the distillers, and excise-men. No distiller has ever come forward to prove that he smuggled in defiance of this office, and to offer that as a reason why it should be abolished. Here is an expensive establishment kept up, although nine years constant experience proves it of no manner of use in the prevention of fraud. While we see an obviously effectual regulation, that could not cost the public one penny, abandoned upon no better pretence than that one distiller declared, that, in defiance of it, he had smuggled for three months. There can be no higher evidence of the barefaced corruption, which alone can account for this flagitious management. But let us return to the author of the defeated improvement.

Beginning to suspect that his Revenue speculation had fairly ruined him, he began to complain to his patron, who upon his part was very much surprised that he should presume to advance a claim after misleading him, and disappointing his hopes of crushing all frauds upon his Majesty's Revenue. However, there is scarcely in human nature that degree of impudence that can bid open defiance to truth and justice. The encouragement and promises which had been held out to this individual were too recent to be flatly denied; and further, the Chief Commissioner was rather busy at the time, and wished nothing less than to be called upon to account to the public for the abandonment of the defeated improvement. Moved, perhaps, by these considerations, he placed his expectant on duty in the new permit-office, on a salary of one hundred pounds a year. This was a situation in which nothing but integrity and discipline was to be seen; and, therefore, a very fit place to confine an uncorrupted officer, that his morals should not be endangered by a view of the guilt and iniquity that reigned uncontrolled in every other

quarter of the Excise. It would, above all, have been dangerous to the smuggling interest to leave an active officer loose, and at leisure to make detections of the daily frauds that were going forward, and so he was safely lodged in the permit-office, out of harm's way, until chance presented a better, and more profitable way of employing him.

There was a certain Surveyor General in Dublin, one of the old stock, who, at the time that the war between the Chief Commissioner and the distillers was at the height, was observed to become very intimate with the Chief Commissioner. It was with pain that this experienced veteran had viewed the hostility of those whose interest, he well knew, lay in unity and concord. Nothing gave him greater pain than the interruption of those golden times, when peace and plenty went hand in hand. The Chief Commissioner thought he could not place himself under a safer or more experienced guide, to extricate him from the broils into which his too great zeal for the benefit of the public had impelled him. The Surveyor General succeeded so happily in this mediation, and brought off his friend with so little loss, (for that was all upon the side of the distillers) that he was ever after regarded with the greatest esteem and gratitude by the head of the Board. An opportunity was soon presented of showing how deeply impressed the Chief Commissioner was with a sense of the obligation he owed to his experienced friend. This latter had a son, who was now well advanced to that time of life when he should seriously embark in a pursuit, and as the father had a little capital of thirty thousand pounds, which he had made by honesty in the Excise, he thought no business so good to employ it in, as the trade of distilling. The town in which he determined to erect the new distillery had within eight miles of it a minor distiller, who, being a scotchman, was considered as likely to be a troublesome competitor for the young adventurer; so to remove him was a piece of service for which the Surveyor General would have been very grateful. This, therefore, the Chief Commissioner readily undertook, and proceeded by a very short-cut method to accomplish his object. He therefore commenced with the following notice to the Collector of the district:

“ To the Collector of L—— district.

“ SIR,

“ You are to acquaint the proprietor of the distillery at C——s, that a large still being about to be erected at B——t, the policy of licensing a small still so near B——t will then cease, and that the Board think it right to give him notice, that it is their intention not to renew the license for such small still at the expiration of the present one at Michaelmas next.

“ By order of the Commissioners,

(Signed) “ GEO. WALLER.”

In vain did the distiller protest against this unjust warning. The Board was inexorable, and he was obliged to strike, and accept of a license for such a still as the Board were pleased to impose. But lest, even yet, he might be too powerful a competitor, something more was to be done in order to depress him. Fortune in her sports seldom produces a more striking concurrence of circumstances than that which appears in this transaction. At the very moment when the Honourable Board wanted to grind one particular distiller, they had an honest and active officer (a rare phenomenon in the Excise) whom they found it very difficult to dispose of. The author of the defeated improvement was an officer of acknowledged ability, and he was so strongly suspected of honesty, from the result of one attempt to bribe him, that no distiller would at all consent to have him.

We shall see by his own memorial hereafter, that, influenced by the terrors held out to him by his tempter upon that occasion, he had begged of his patron to send him to the country, on *any* but *distillery* duty, which request had been received with such anger, that the Chief Commissioner could not now consistently remove him from all connexion with distillery business, and so, as has been stated, having no better way to dispose of him, had immured him in the distillery permit-office. Yet, even although confined a good deal in this situation, he was still in *Dublin*, and in the way of hearing what was going forward. Beside he might perchance, in an odd sally, make a detection, as we shall find he did in seven years

after, when, having finished the campaign upon which he was now about to be sent, he was brought back again to this same cage. All these considerations made it extremely desirable to find some remote corner in the country, some St. Helena, if possible, where he might be safely lodged, upon any fair pretext. But Fortune, as I have remarked, being propitious, now presented an opportunity, not only of *disposing* of him, but of once more *employing* him to advantage.

Just at this time, the Board of Excise were placing storekeepers in the neighbourhood of every country distiller, for the purpose of receiving all his whiskey into bond, and granting permits, when he wanted to remove it to his customers; a duty which had hitherto been performed by the Gauger of the distillery. Over the competitor of the Surveyor General's son the author of the defeated improvement was placed. In addition to the duty of storekeeper, he was ordered to pay frequent visits to the distillery, and to stock it as a check upon the Inspector General, Surveyor, and Gauger, a very novel kind of duty to commit to a supernumerary Gauger, for this was the commission which he held in the Excise. Together with this power, two men were placed under him, with the denomination of store-porters, who had salaries of forty pounds a year each. These were privately sworn by the Collector of the district, and instructed to keep a constant watch, night and day, upon the distiller's gate. I need state no other proof of the Honourable Boards' intention in this affair than the simple fact, that no other storekeeper in the kingdom had either porters, or a special power to pay visits to the distillery, and that these men, as store-porters, had no manner of duty to perform; for the distiller always sent his own men to roll the casks into, and out of the King's store. But the porters soon sold themselves to the distiller, and in place of watching him for the storekeeper, they most effectually watched the storekeeper for him. But they, like the Honourable Board, overshot the mark; for in an investigation before a Surveyor General they perjured themselves to criminate the storekeeper, whom the distiller was endeavouring to have removed; and, not being skilful enough to avoid prevarication, they were both dismissed. It was also certain, that they had enabled the distiller to steal three casks of whiskey out of the King's store, and, substitute water in

its place, being a seizure which the storekeeper had made. No men were appointed in room of these, which proves that they were never considered necessary for any other purpose than to watch the distiller.

The Board, still not satisfied with the shackles they had placed on him, instituted a kind of experiment preparatory to the regulation of an obligation on small stills, and placed, under this pretext, six Gangers over his distillery, ordering the storekeeper to superintend them. To save appearances, they placed the same number over another small distillery, but these brought no surcharges, while the others charged the distiller with two thousand pounds duty on spirits which he had smuggled into consumption, during the period of their charge.

The distiller now conceiving that he had sufficient grounds of complaint against the Honorable Board, in January 1819, preferred the following petition to the Lords of the Treasury :

“ To the Right Honorable the Lords Commissioners of his Majesty’s Treasury.

“ The Memorial of A. B. of C——s, licensed distiller.

“ Most humbly approaches your Honourable Board with a statement, or recital of facts bearing all the appearance of a persecution carried on against him, which he may justly say has nearly ruined him and his large family, a wife and eight children. That Memorialist did in the month of October 1813, commence the business of a distiller pursuant to the Act of the 53d year of the King, that he continued the said business until the 12th of December 1816, when he received officially a notice, that after the 29th September 1817, his licence would not be renewed by an order from the Commissioners of Excise in the following words :

“ To the Collector of L—— district.

“ SIR,

“ You are to acquaint the proprietor of the distillery at C——s, that a large still being about to be erected at B——t, the policy of licensing a small still

so near B——t will then cease, and that the Board think it right to give him notice, that it is their intention not to renew the license for such small still on the expiration of the present one at Michaelmas next.

“ By Order of the Commissioners,

(Signed) “ GEORGE WALLER.”

“ He begs in the first instance to state, that in the month of September 1817, he applied to the Board of Excise for a license for a still of sixty gallons content, subject to 200 doublings in the month, as by the Act of the 57th of the King he was entitled to expect, which license was refused him by Mr. Hawthorn, who insisted that your Petitioner should take a license for one of 99 gallons content, against which your Memorialist remonstrated in the strongest terms, and stated the total inadequacy of his little concerns to such still, and prayed the Board in order to fully satisfy themselves on that head, that they would send two intelligent officers to examine the premises minutely, and to report their opinion thereon. This request Mr. Hawthorn at last, and with much persuasion, consented to, and accordingly issued an order, that Messrs. B. Hill, Inspector General, and B. Mathews, acting Inspector General, should repair to C——s, and after proper examination report the state of the distillery; but singular to relate, although Mr. Mathews arrived in B——t within eight miles of the distillery the day after the date of the order, Mr. Hill did not make his appearance for six days after. This extraordinary production of those two gentlemen, who were sent to view, and report the state of the concerns I beg leave to annex a copy of, made as your Memorialist believes to answer the purposes of the B—— distillery.

“ HONORABLE SIRS,

“ In obedience to your foregoing order we have minutely inspected the distillery premises of A. B. of C——s, and are of opinion, that the entire utensils of his distillery are not at present capable of working a still chargeable with 304 doublings monthly, but we are also of opinion, that by erecting a few additional vessels with the facility there is of working this distillery by means of

its machinery, it would be rendered capable of doing considerably more than the charge attached to a still of, or under 100 gallons content, and be as adequate to the charge of 304 doublings monthly, as other distilleries undertaking that work. Submitted by

“ B. HILL, Inspector Gen.

“ B. MATHEWS, Acting Insp. Gen.”

“ B——, 8th October, 1817.”

“ After waiting in suspense three weeks, his concerns ready, customers disappointed, with an establishment that he expended nearly his all on, upwards of £6000. he resolved again to go to Dublin, and wait on the Board, in the hope from the view taken by their Inspectors, that they would grant him a license for the 60 gallon still, being nearly the largest still his place was adequate to, but that they totally refused, though he had been working three years before this, under the small still Act, and unmolested until the very day this new distillery of the Surveyor-General's son was established, since which the history of your Memorialist's sufferings may be truly said to have commenced. Your Memorialist had no alternative; so after being trifled with, and kept back six weeks, he found himself, rather than see his concerns go to ruin and decay, and his establishment totally knocked up, found himself compelled to accept the license offered, namely, for a 99 gallon still, *with special injunctions not by any means to increase any of the utensils.* Your Memorialist trusts, your Honorable Board will give this mandate your usual lenient and kind consideration, and the more so, as you will find no such law passed in the Commons House of Parliament, authorizing them to make such order. And in the course of working the concerns five months he lost no less than £1500. sterling, besides a claim made on him for £2000. by the Excise, for short work occasioned by the inadequacy of the concerns to such still as was forced on him by the Board. Your memorialist thinks it right here to observe to your Honorable Board, that full proofs have been made to the Excise Board that no spirits were made for this charge or claim, so that if your Memorialist was able and obliged to pay this sum, the loss in five months would be £3500.; but there is nothing can more clearly show, that the Commissioners themselves must be now well aware of the injustice visited on your Memorialist, than that of their granting him this

year a license for a still of 59 gallons content for the same concerns. Your Memorialist trusts that it will appear to your Lordships, as it certainly does to him, that the conduct of the Board towards him has been cruel in the extreme, and he is ready to prove that there is not a distiller in Ireland working under the small still act, who has been treated as your Memorialist has been, by being forced to work so large a still as 99 gallons in a concern that in itself is but in miniature to a distillery capable of working such a still. Your Memorialist has here particularly to observe to your Lordships, that after the Board of Excise had this season granted him a license for a still of 59 gallons content, they shortly afterwards, placed no less than eight officers on his concerns to watch both day and night for the space of nearly too months, that being in possession of all the information derived from the testimony of said officers, together with the opinions of two Inspectors-General, the Board has at length come to the determination, to charge the distillery of your Memorialist with the production of 5047 gallons of spirits monthly, being the most his concerns are adequate to, *which he has consented to*; but your Memorialist requests your Lordships to consider the striking difference between the present quantity of spirits he has to make now, and what he was charged with during five months last season, when compelled to work a still of 99 gallons, subject to 6920 gallons of spirits per month: the difference of duty for the five months amounts to upwards of £2500. sterling. Indeed since the son of Mr.—— Surveyor-General became a partner in the B——t distillery, Memorialist was the only person restricted from enlarging his utensils working under 200 doublings to meet the increased work, and by this restriction alone, and the bad work from the ineffectual endeavour to accommodate the utensils in the distillery to the magnitude of the still, was the whole cause of the deficiency of spirits which was required by law, amounting to £2000.—Memorialist most humbly begs leave to offer to your Honorable Board's kind consideration, that his case he considers is calculated to excite more interest, and call more loudly for relief than that of Mr. Henry Rowan of Belfast, who in the year 1807 wrought a 1500 gallon still, and from the inadequacy of his concerns to such still was relieved from the payment of £7000. of surcharges for short work, merely paying duty on the spirits actually made.

“ Your Memorialist’s grievances are innumerable and will no doubt astonish your Honorable, and upright Board: after his still was measured by Mr. George Griffith surveyor of excise on the 27th October 1817, Mr. M—— acting Inspector General came to the distillery, and required to measure the still over again, after having borrowed a gallon from a spirit retailer in the town of C——s, and by it he made the still four gallons more than Mr. Griffith. Memorialist being confident of the correctness of the former measure, and confident the gallon used by Mr. M—— was incorrect, immediately applied to the Commissioners of Excise, to send down one of their standard gallons from Dublin to the Collector, or officers of excise, so that it might be ascertained this measure used by Mr. M—— was not correct, to which application they replied, that they would abide by the measurement already had by Mr. M——, and charged Memorialist according to said fraudulent measure, which amounted to £83. 8s. 4d. per month more than he should pay. And upon an investigation before Mr. Morgan, acting surveyor general, at C——s, ordered by the Board, Mr. M—— on his testimony admitted that this measure, or the one he compared same with, which he used in measuring the still, was incorrect, having taken it to another distillery, where it was compared with other measures and found it a fraudulent, and incorrect measure. Is this not a grievous way your Memorialist is treated by those he should get protection, and support from; surely the Board of Excise should not recognize any measure but the standard measure of the country, much less sanction a charge made under this fraudulent gallon of £83. 8s. 4d. per month. Your Petitioner has here to remark that Mr. Morgan was ordered to Dublin without scarcely ever looking into the matter of the surcharges, your Petitioner having applied to the Board of Excise for liberty to produce evidence, that his concerns were by no means adequate to the work of a 99 gallon still. Such was the evidence however given before Mr. Morgan respecting the officers, that he declared such a system of villainy scarcely ever appeared on paper before. Yet notwithstanding the same men and measures are followed up to this hour. God knows the subject often finds he has enough to struggle with, without paying what he has no right to do. This with all the rest is but a portion of your unfortunate Memorialist’s woes. The Board

has sent to C——s, as storekeeper over the distillery, a supernumery gauger, allowing him a salary of £200. per annum, who is intrusted with the keys of his Majesty's stores, where Memorialist's spirits are stored, and this man has been detected plundering of said spirits and carrying them away to his own house, all which was proved by respectable evidence, and has been stated to the Board, and yet notwithstanding they continue him in that capacity, although your Memorialist has no doubt his property is still liable to be plundered by him. This is not all; when your Memorialist reflects on what he has already suffered he cannot hope for redress from the Excise Board, as they seem to take up every thing in the most cruel and hostile manner against him, as on Sunday the 7th December, 1817, Mr. ——, acting Inspector General, the gentleman who used the fraudulent gallon in measurement of the still, not content with mulcting your ill-fated Memorialist out of £83. 8s. 4d. monthly, visited the distillery, and after taking an account of all the pot-ale and singlings, he went to the spirit stores where Memorialist shewed him the entire stock of spirits, which Mr. M—— commenced to gauge by a rule not used by the Revenue, to which Petitioner objected, and requested his stock might be fairly taken by the rules sent by the Board to the store-keeper, and which were those that his spirits were always gauged by going into the King's stores. Mr. M—— at length consented, and sent for the rules to the store-keeper, and strange to tell, the rules bore evident appearance of being altered from their original state, no doubt with a view of the parties taking further advantage of Memorialist, and laying the ground-work for further plunder of his little means, and so followed the matter up by seizing three puncheons of Memorialist's whiskey; your Memorialist remonstrated in vain with Mr. M—— against this further instance of oppression, and told him that he may as well seize all the spirits that were in the King's stores belonging to him, as they had all been gauged by the store-keeper with the same rules that appeared to be altered, and also stated to him that this store-keeper had permitted from the King's stores, the morning before, four puncheons to Mestrs. R—— and S—— of B——t, which had been gauged by the said rules, and consequently were as liable to seizure as those he seized in the distillery store, and accordingly Mr. M—— proceeded to Messrs. R—— and S——'s, and actually seized, and took

away the whiskey. Now, my Lords and Gentlemen, if Memorialist was not conscious of being right in every respect is it to be supposed that he would road Mr. M—— to this seizure at R—— and S——'s? there is however a circumstance respecting these four puncheons of whiskey which he has yet to mention, there is a groundless prejudice against the quality of the C——s distilled whiskey, and this induced Messrs. R—— and S—— to take off the tickets off the heads of the casks, lest their customers would see that it was C——s whiskey, and thus removing the tickets previous to a certificate being granted is contrary to law, which the house of R—— and S——, being young in the trade were not acquainted with. Memorialist however begs leave to annex an affidavit of the duty being actually paid on said whiskey, as well as the affidavit of Mr. P—— S——, that no fraud was either committed or intended to be committed, and your Memorialist prays leave to state, that bad as those grievances are, although frequent applications to the Board they never took the least notice thereof, till a trial was ordered before the Sub-Commissioners in October last, and from the evidence given by the seizing officers, as to the three puncheons of whiskey seized out of his store at C——, Memorialist's counsel recommended him to submit to a condemnation of the whole, and to apply to your Honorable Board of Treasury for redress. His case in every respect is truly distressing. In the first instance,

£.	s.	d.	
1500	0	0	actually lost by the Excise Board forcing a license on him for a still his place was inadequate to.
2000	0	0	claimed from him, occurred by some cause for short work, spirits not being made against the charge.
83	8	4	per month paid over his monthly charge by reason of the incorrect gallon—together with nearly
500	0	0	value of this whiskey so cruelly wrested from him by reason of those rules altered no doubt to lay the ground work of seizure.

“Your Petitioner most humbly prays that your Lordships will have the goodness to take the whole of his dis-

troubling case under your serious consideration, that you will reflect on the hardship of destroying a man, who has during the last five years paid no less a sum than £48,000. to the Crown, with a numerous family without any means of support, except what is derived from the hard earnings of a persecuted father, almost distracted by the hostile and oppressive measures which have nearly ruined him, and forced him to implore protection from your Honorable Board, distinguished for disinterestedness, impartiality, and justice of your decisions. That you will order to be restored to him the value of the spirits unjustly taken from him, amounting to about £500. and that you will further order the Board to withdraw their claim against Memorialist for a further sum of £2000. as proofs have been already adduced that one gallon of spirits your Memorialist did not produce towards that sum, and finally, that you will prevent your petitioner from being harrassed and exposed to similar persecutions in future, and your Petitioner as in duty bound will ever pray.

(Signed) "A. B."

"2d January, 1819."

The Lords Commissioners of his Majesty's Treasury are pleased to refer the foregoing application to the Commissioners of his Majesty's Excise.—N. B. who are desired to consider the same, and report early to my Lords what, in their opinion, may be fit to be done herein.

*Whitehall Treasury Chambers,
the 19th day of April, 1819.*

Signed,

R. LUSHINGTON.

But his intemperance in a great degree lost the advantage which he really had gained. By a groundless charge of a very improbable nature against the storekeeper, he threw an air of falsehood upon the whole complaint. Still however the petition had sufficient truth in it to confound the Honorable Board, who, when it was referred to them, were at a loss how to answer it. In this difficulty, they had recourse to a very extraordinary expedient. They ordered the storekeeper to Dublin, and placed the distiller's petition in his hands, desiring him to answer it, and not to confine himself to the charge merely that regarded himself. They well knew that

his conduct throughout had been perfectly irreproachable, for they had subjected it to frequent investigation during the period of his charge over this distiller, and they not unreasonably expected, that his consciousness of rectitude, would suggest a bolder, and more decisive answer, than could be made by those who were pressed by a feeling of the motive, which had led them to be unusually vigilant over this distiller. In fact, it had been a principal inducement to the Excise Board, and Surveyor General, in commencing this attack, that they had *in their way* an officer who, without any special instructions from them, would from a sense of duty alone obstruct this man's trade of smuggling, which to every distiller was his principal trade of profit. This officer, agreeably to his instructions, did write an answer to the petition here quoted, which it would appear was, as far as regarded himself, satisfactory, for his conduct was no further questioned on the subject of the distiller's complaint. If I am informed rightly, this answer was never forwarded, but the substance of it was abstracted to furnish out that of the Board.

This petition seems to have been a last resort. The distiller had been for a long time using grass, and clods, and was at length determined to try the effect of stones. From the moment he had preferred this complaint, he seemed to give up all intention of conciliating the Honorable Board of Excise. He now, publicly, talked of all he knew, and how much better it was for certain authorities not to drive him to extremity. "That he could tell the house in Sackville-street, where a certain great one (mentioning his name publicly) had concluded the business, and received his twenty thousand pounds from the distillers: and as to that Surveyor-general, he had it in his power to nail that old fox, and make him rue the day he had provoked him. That he would let the cat out of the bag, or know for what." In truth this man had a brother who was a partner in a great distillery, and who, of course, was in all the secrets of the trade, and this circumstance had not been properly considered by the Honorable Board when they had commenced the attack. It had never once been dreamt of, that he, a petty distiller, had any means of knowing the secret counsels of the Gods. Those mysteries, which he now threatened to promulgate, had hitherto been supposed

entirely confined to the *great* distillers, and *great* excisemen.

I have first shown cause why the Board of Excise should seek to worry this distiller. I have demonstrated the means they had of doing it, without in any degree committing themselves; they had only to place over him an officer that was active, and honest, in order to place him at an immense disadvantage; yet, not satisfied with this, they first employed two porters to watch him; and, being betrayed by these, they set over him four gaugers in addition to the ordinary gauger, and surveyor; and ordered the store-keeper to see that they faithfully performed their duty. To conceive the magnitude of the loss which even a petty distiller suffered, who was prevented of smuggling, we have only to observe, that this man, being unable to conceal much of the *potale* which he fermented from this multitude of officers, and yet, being active enough to smuggle out the spirits produced from it, they brought the charge from *potale*; which, in three months, that they were on duty, exceeded the spirit charge by £2000, and of course he had smuggled to that amount in the three months.

No fact connected with this transaction can be denied. They are all public, notorious facts. The Surveyor-general *was* on the most friendly terms with the Chief Commissioner. His son *did* erect a distillery. The Board *did* warn his competitor that he should no longer have a license for the still that suited his capital, and utensils; they *did* place over him a faithful officer with powers not given to any other officer of the same kind, while all the excisemen over distilleries throughout the kingdom were notoriously in the pay of the distillers. The Board *did* place over him four gaugers extraordinary, who were to succeed each other, and each to remain for six hours in his distillery, *without quitting it*. They *did* proceed by warrant to levy the £2000, of surcharge, and had his stock of spirits, his distillery, and all his utensils *under seizure* for it. He *did*, evidently, prefer the petition before quoted, and, as surely, used the threatening language before mentioned. Will it be denied, that the Board stopped short, and suspended the recovery of the above £2000, although they had proceeded almost to the sale of his goods to satisfy this demand? Will it be denied, that, in addition to this, the recovery of a penalty of £255, which had been laid upon him for a most gross and pal-

pable fraud, and which had been confirmed in the Court of Appeals, was also suspended? Will it be denied that their warrant had been sent to the Collector of the district to levy this penalty *forthwith*; and that the next post brought a countermand of the warrant? Can it be denied that these two sums have *never since* been levied? Is it not true, that the penalty was so obviously just, and for so gross a fraud, that after three years delay, after receiving numberless applications from the seizing officer, (the store-keeper) urging the recovery of it, they at length, having no pretext for remitting it, paid the officer's moiety, but never recovered it from the distiller, a thing unprecedented in the Excise? Will it be denied, that, from the time that the distiller began to use threatening language, and shewed that he knew more than they wished to have told, they went greater lengths to conciliate this paltry trader than ever they had gone to injure him? Did they not appoint his distillery for the trial of a laughable kind of survey, which was to work of itself, without the assistance of Excisemen? Will they tell the publick how many thousands he gained by this job, the most notorious job that ever cost the country £80,000? Did they not, in addition to an enormous sum which they paid him for the use of his distillery, allow him, and the inventor of the trick, to work a twenty gallon still for six months without paying one penny of duty? In the midst of all this magnificent reparation, did not the Chief Commissioner pay a visit to his distillery? Did he not shake hands with him, converse with him, jest with him; forgetting that he had ever been accused by him? Did he not make all the officers against whom the distiller had been for years complaining shake hands with him? All except the storekeeper!! Why was the store-keeper left out of this reconciliation? Was *he* not an injured officer? Had not the most groundless charges, supported by the most unblushing perjuries, been unceasingly brought against him by this distiller? Had not this officer at all times been approved, not only innocent of those *barefaced fabrications*, but of the slightest *lapse*, or *misdemeanour*? Was he not the *only* officer connected with this distiller, who had been actuated by no motive but a faithful discharge of duty? And why, when the Chief Commissioner stipulated, as the terms upon which he would consent to a reconciliation, that acknowledg-

ments should be made to the officers, whose characters had been maligned during the war, why was *this* officer excluded? *His* character had been most maligned, and with least justice; why then was no atonement stipulated for *him*? Why was *he* the only officer that was removed from this distiller upon that occasion? The answer is obvious. Because *he* was marked for destruction: *his* business was done in the Excise; there were *now* no distillers to be frightened into terms: no distiller to be persecuted in compliment to a surveyor general's son; and, therefore, no duty on which a faithful, and efficient officer could with advantage be employed. But let us hear this man's own story from himself, not told behind backs, nor in the dark, but openly related to the Honorable Excise Board.

Soon after this officer was removed from the duty of storekeeper, and reduced to a salary of £58. a year, he petitioned the Honorable Board on the subject of his claims. Receiving no answer, he then memorialized after a considerable interval. The Board still observing silence, he *for two years* continued to memorial, and finally, in August 1822, preferred the following statement of his case:

" To the Honorable the Chief Commissioners of Excise.

" The Memorial of——

" HUMBLY SHEWETH,

" That however unwilling to occupy the attention of your Honorable Board, Memorialist feels it a duty no less to himself than to your character, to submit a statement of his case, and pray that support which he has so much reason to hope from the justice of your Honorable Board. That the grounds upon which Memorialist humbly solicits attention to his claims, are those of long, laborious, useful, but as yet unrewarded service, to which he was first excited by encouragement held out, and promises unequivocally given by one whose high rank, and higher character leave no room to doubt the certainty of performance. That Memorialist having conceived it in his power to be a useful officer, did in 1815 offer his services by a letter addressed to the Secretary of your Honorable Board, which letter was answered by Mr. Hawthorn directing Memorialist to call on him. That the result of this inter-

view was the full approval of the grounds on which Memorialist rested his hopes of a provision in the Excise, and his immediate employment in the examination of some distillers' books, and the formation of a plan to prevent the frauds then confessedly carried on in that department. That, having discovered the greatest irregularities in these books, and demonstrated the manner in which payment of duty was eluded, your Honorable Board thought proper to issue an order, introducing a change devised by Memorialist in the stocking of distilleries. That Memorialist was then brought forward, and introduced to the notice, of distillers, and officers of Excise as the author, and supporter of this new regulation, which, from the alarm produced among the former, promised to be efficacious in the prevention of those frauds, in which lay the chief source of their profits. That, until he was set forth as the author of this change, Memorialist had no idea of the number of enemies, the difficulties, or dangers which he was about to encounter, nor of the uncertainty of the reward which he expected for his exertions. That shortly after his regulation was put into effect, he was visited and courted by a certain officer of Excise, who took much pains to point out to him the labour, the odium, the enmity, and sure disappointment that awaited him upon the road he was about to take; at the same time recommending another path, in which memorialist might have ease, credit, friendship, and a large reward in hand. That memorialist, although he spurned the inducements of this latter course, which he regarded as the price of his integrity, yet, struck with the terrors presented to him in the other, he determined to withdraw himself, if possible, from the pursuit of an object, which he now feared would only lead to his destruction. That memorialist possessed with these feelings called on Messrs. M—, and H—, Inspectors General of Excise, and represented to them the dangers he had to fear in his undertaking: from these gentlemen memorialist expected advice how to avoid, or else support in encountering the difficulties that alarmed him. That these gentlemen strongly concurred with the former adviser to confirm his fears, and recommended him to apply to Mr. Hawthorn for some country walk, in which his activity might still be useful to the Revenue, and beneficial to himself, in the detection of private stills. That memorialist in consequence immediately waited on Mr. Hawthorn, who received his proposal

with the severest displeasure; and, on hearing that he had been advised to make it by Messrs. M—— and H——, declined all further conversation with memorialist, but ordered that Mr. H—— should immediately come to him. That through Mr. H—— Mr. Hawthorn required that memorialist should now write to him a letter, declaring his determination to pursue his object steadily, and stand forward in support of the plan proposed, promising if he did so, to provide handsomely for him, and be his full protection against any thing that may threaten him; further declaring, that he would consider himself ill used if memorialist should now desert a measure which had been adopted under the expectation of his support. That memorialist feeling the justice of his reproof, and the obligation he was under to proceed, without hesitation wrote the letter which Mr. Hawthorn desired, and determined to persevere to the last in his undertaking: a copy of this letter memorialist begs leave to submit. That memorialist had early been appointed as supernumerary gauger, with the most explicit assurance, that this was to be only *nominal*, merely to entitle him to act as an Excise officer, until an opportunity should offer of fully providing for him. That the plan suggested by memorialist was found defective in practice, owing to a power allowed to the distiller of returning his full puncheons at any content he pleased, and that memorialist finding this by experience, explained it to Mr. Hawthorn, who, declaring himself fully satisfied with a plan of gauging the full puncheons, which memorialist proposed as a remedy, ordered him to write a letter on the subject that he might have an order issued to that effect: a copy of this letter also memorialist begs to submit. That memorialist after this had the honor of repeated interviews with Mr. Hawthorn, who always seemed fully satisfied with his exertions, and never threw a doubt on the certainty of the provision which memorialist hoped for. That, however, no order was made by your Honorable Board for the gauging of full puncheons; but on the contrary your Honorable Board were pleased, by your order of February 1816, to rescind that by which memorialist's former regulation had been put in practice. That after this memorialist, experiencing much neglect in room of the great encouragement he had hitherto received, addressed, in July 1816, a letter to your Honorable Board remonstrating against the hardship of being thrown upon supernumerary gauger's salary, which

he had never been allowed to suppose the ultimate reward of his exertions. That your Honourable Board were then pleased to appoint him immediately to the distillery permit office, on an allowance of one hundred pounds a year, and soon after, in November following, he was sent to C———s, as acting storekeeper, on a salary of two hundred a year, and an incidental allowance of eight shillings and three halfpence per day. That this removed every doubt from the mind of memorialist, respecting the good intentions towards him of your Honorable Board, and left him in the full assurance that all the exertions he could use for the benefit of the Excise would be favourably received, and ultimately rewarded. Respecting the difficulty of the duty on which memorialist was now placed, he trusts your Honorable Board had full evidence in the numberless gross and malicious attacks made by the distiller over whom he was placed, not only on his character, but his very existence. Whether memorialist discharged this duty with fidelity and vigilance for the interest of the Revenue, may best appear from the detections he made from time to time; and the continued efforts of the distiller to have him removed, very clearly show how much he was restrained in his frauds by the activity of memorialist. That memorialist did not overstep those bounds that should be observed for the ease and convenience of the fair trader, may fully appear from the fact, that notwithstanding the watchfulness of this man, on the alert to find some grounds of complaint, during the long period of five years he was never once able to show an instance of inattention or neglect; of undue severity, or troublesome vigilance, or any other fact that could be construed into a fault against memorialist. Memorialist most humbly prays that your Honorable Board may reflect upon the difficulty which an Excise officer must have, in so guarding against even the appearance of rigour in the discharge of his duty, as to leave no handle for calumny itself to catch at, and yet to be such an efficient check on frauds, as to excite in a trader, unhappy because compelled to be just, that degree of enmity that could suggest charges of the most diabolical nature, not omitting even theft, founded on the grossest perjuries, and supported without a colour of probability. That when the said distiller could presume to attack the character of the Honorable Board of Excise, in his petition to the Lords of the Treasury,

and openly accuse them of unjustly seeking to ruin him, it is easy to conceive the lengths to which he would go against the humble individual whom he called the instrument of that injustice. That memorialist, when called to Dublin, in May 1819, to answer the said petition to the Lords of the Treasury, got reason to hope that your Honorable Board were so sensible of the injustice done to memorialist, not only in that petition, but in former applications to your Honorable Board by the said distiller, that you would direct your solicitor to institute an action on behalf of your injured officer.

“ Memorialist humbly submits that the plans which he was encouraged to suggest cannot be said to have failed, although they were not adopted. That they were not within the allowance of the law cannot be urged as an objection against their adoption, and his claim for remuneration; for, before he had committed himself to the prospect of excise preferment, he pointed out this probable objection to Mr. Hawthorn, who assured him that it was no objection at all, for that a law could be made to sanction them. That those plans cannot be said to have failed through inefficacy, for that the trial of them that was made, even without the necessary addition of gauging the puncheons, and compelling the distiller to give a true return of his stock, was such as to confirm the expectations that were formed from them. What the objections were that may have been urged against his plan of stocking distilleries memorialist cannot even guess, but certain it is, he was never called on to answer them; and equally certain that he is now, after seven years experience of distillery duty, more fully than ever convinced of the full sufficiency of that method to prevent the crying frauds that were ever before, and have been ever since carried on in that department. The distillers, at the time memorialist's improvement was adopted, did certainly make loud outcry against it: they first urged the impossibility of compliance; yet *some* of them *did* comply. They then endeavoured to demonstrate the futility of the plan; yet to the last they shewed the greatest eagerness to have it discontinued. If it was impossible to comply with the regulation, they must have all broken through it. If it was futile, why show such alarm and uneasiness about it? If it was not legal, memorialist humbly submits he was not to blame. With regard the impracticability of his plan, memorialist is bold to affirm, that so far from finding it

impossible to comply with, a distiller must find it absolutely impossible not to comply, unless he be committing fraud: this is a fact that can be demonstrated with mathematical certainty; with equal certainty could it be shown, that under this regulation no fraud could be committed by distillers, without the concurrence of every officer with power to visit their distillery, or examine their books at any period, even after they were returned. However, let his plans be what they may, memorialist most humbly calls to mind the attention he received, even after they were given up. He was placed on duty of importance, and received an allowance nearly equal to three hundred and fifty pounds a-year, at a time when he was only thirteen months in the excise. This shows, that, notwithstanding the seeming, and recent failure of his proposed improvements, he was yet regarded as a person worthy of support: it shows, that he entered the excise not upon the footing of a supernumery gauger: it shows, that, until a permanent situation could be given to him, he was considered entitled to an allowance not regulated by the rules usually applied to persons of his standing. Memorialist now craves the attention of your Honorable Board to the reverse that he has, since that period, experienced; to the reduction of his allowance by degrees, until it is at length reduced to a pittance scarcely sufficient to keep him and his family alive.

“ That, in eight months after his appointment to the above-mentioned duty of store-keeper, it was made to appear reasonable to your Honorable Board to cut off his allowance of 8s. 1½*d.* a-day, although nothing was alleged against his abilities, his diligence, his usefulness, or his character. Memorialist frequently remonstrated against this reduction, and was informed at one period that an order for the restoration of his allowance had actually been made by your Honorable Board, but for some reason had been withdrawn, before it was executed. However, memorialist did not despair, nor doubt the ultimate performance of those promises of support which had induced him to proceed in the Excise. Conscious rectitude supported him against the calumnies daily uttered, and the indecent attacks made upon him by the distiller over whom he was placed; nor did he ever seriously apprehend a reverse in the feelings of your Honorable Board, until, in November 1820, he found himself suspended upon a charge

preferred against him by Mr. P——r. Although still relying on the justice of your Honorable Board, memorialist could not but reflect, that at all former periods he had been called on for an answer to the charges preferred against him, before any appearance of credence, however heinous the alleged offence, or how supported soever by affidavits, or other plausible evidence, and had never once been placed under suspension: but on this occasion, when a charge, comparatively, indeed almost absolutely childish in its nature, was brought against him, supported by evidence that in every instance before had been found false, yet he was first suspended, and then called on to account for his conduct, for conduct which, had it been proved he was guilty of, he most humbly submits, should have been a personal concern between him and Mr. P——r, and not a case for the attention of the Honorable Board of Excise. Still, however, memorialist was restored upon a simple denial of the charge against him, and had yet some hope left, that he was not going to be abandoned by your Honorable Board. Yet this hope was left weak indeed, when, on the arrival of Mr. Hawthorn in C———s, he found himself regarded with an aspect directly opposite to what he had ever experienced before, and finally received the following note, forbidding him to perform that duty with which your Honorable Board had for five years entrusted him.

“ SIR,

“ Mr. Hawthorn has desired me to acquaint you, that it is his wish you should abstain from going to the distillery during the continuance of the experiments now going on there.

“ Your obedient servant,

(Signed) “ ÆNEAS COFFEY.”

“ C———s, Dec. 5th, 1820.”

“ From this period Memorialist was left without any kind of duty for eight months, but still was allowed his salary of two hundred pounds a year; and finally he was recalled to Dublin, and placed on supernumerary gauger's

allowance, that is to say, fifty-eight pounds ten shillings a year.

“ Memorialist, further, humbly sheweth, that reflecting upon every circumstance of his conduct in the excise, and not being able to find there one single deviation from diligence, and correctness, not even in his thoughts, he cannot upon any other principle account for the total change in the countenance of your Honorable Board, than that of having some secret enemies, with art sufficient to pass their calumnies for truth, and thereby call down upon him the displeasure of your Honorable Board. That, being from experience fully convinced of the utility of the measures originally proposed by him, he cannot otherwise account for their being rejected, than that of their being unfairly represented to your Honorable Board, by men whose interest it was to have them abolished. That, before *these* were put in practice, the distillers never complained of any regulation, however troublesome to themselves, and useless to the Revenue; (and many such it would be easy to show were from time to time adopted) but, upon the first rumour of Memorialist's plan for stocking distilleries, nothing could exceed the alarm that existed amongst them, and in all their clamour no one fair objection was supported against that measure: that again the moment it was discontinued all was quiet: that up to the period of adopting the new method of stocking, and ever since, the most extensive, and to the revenue injurious trade of smuggling has been carried on by these men. That from these publick facts the most obvious inference is, that the distillers found their illegal profits assailed in an effectual manner by the new regulation, and that, if they allowed it to be pursued and improved, they must soon content themselves with the fair profits of trade, which would be a small part of the enormous sums that now flow in to them from smuggled whiskey. That Memorialist not being able to guess at any other cause, and finding it impossible to attribute such injustice to your Honorable Board without some cause, he can account for his late reduction in rank and salary no otherwise than by supposing that the false accusations, and calumnies of the distiller over whom he was last placed must have at length prevailed. That as long as Memorialist was allowed an opportunity of answering these, he never had any fear of satisfying your Honorable Board of their falsehood, and malevolence; but, seeing

this man apparently advanced in the good opinion of your Honorable Board, in pretty nearly the same proportion as Memorialist has been depressed, it is no wonder he should fear that some arts have been used to deceive your Honorable Board, and injure him in your estimation: and the more so as your Memorialist was during his residence at C ———s for a long time warmly encouraged by your Honorable Board to vigilance, and activity in the discharge of his duty. Memorialist most humbly begs to call to the recollection of your Honorable Board, that his own conduct was continual evidence of his zeal and anxiety in the fulfilment of the trust reposed in him, while the proprietor of that distillery afforded daily proofs of his unworthiness of any favour or lenity, by causing all the annoyance in his power to your Honorable Board, almost hourly plagued with his unfounded complaints against your officer: and not finding your Honorable Board ready ministers of his unjust revenge, by instituting at the common assizes a scandalous charge of theft against Memorialist, which charge the Grand Jury of the county, guided by the character alone of the individual accused, imperfectly known as it must be to them, one of whom Memorialist had never to his knowledge seen, ignored with indignation as the most audacious perjury, and publicly pronounced it such at the time. But, omitting the numberless instances of atrocity with which your officer was assailed, that attempt in the Collector's office in B——t to intimidate the witness for the Crown cannot be forgotten by your Honorable Board, in which the said distiller threw off every appearance of respect for the place in which he was, for the presence of the officers vested with the high authority of your Honorable Board, for your Honorable Board itself, and for every thing that is wont to restrain us from open violence and brutality. Memorialist begs to submit an extract from the report made upon that occasion to your Honorable Board by your acting Inspector General, in which the distiller's conduct is most severely reprobated. That his prosecution of, or rather inapotent attempt to accuse this poor innocent witness, abandoned almost without defence to his fury, must attract particular notice in estimating his claims to the attention, or credence of your Honorable Board; when the Judge who sat upon the trial, before the first witness for the accuser was entirely examined, before a word was

heard from the counsel against the prisoner, stopped the proceedings, and called to the Jury to acquit that innocent man, and reprobated the villainy of his accusers. From all these considerations Memorialist cannot help comparing the footing upon which this man now appears to stand, with his own situation after seven years of faithful, useful, and laborious service.

“ That he had his distillery selected for the trial of important experiments, and was consulted, and allowed to meddle in the proceedings: Memorialist was forbidden to enter the gate, although his ability and fidelity had been proved by six years trial under inducements to withdraw, and terrors to drive him from the path of rectitude. That this distiller had the restraint of which he so long complained (that of Memorialist’s fidelity and vigilance to discharge his duty) removed; a restraint so well placed on one so active, and so willing to elude the payment of the legal duties; while memorialist was deprived of his salary, to the continuance of which he was so fairly entitled by his persevering, and long adherence to honesty and exertion. That this man had influence to avoid the payment of a penalty, than which there never was one more justly inflicted, or more loudly called for, either by the demerits of the offender, or safety of the Revenue: while Memorialist by the most humble solicitations could not obtain the part of this expressly appointed by law as a reward for his activity.

“ That there appears something very unaccountable in the dispensation of rewards and punishments in the case of Memorialist, no less than in the success and failure of the improvements he proposed: when he was unknown, and a stranger to your Honourable Board, he was taken by the hand, and his plans cherished and adopted; these were thought highly of, and estimated worthy of support while they were yet untried, and uncertain; when tried, and proved of importance, they were laid aside and neglected. He, even after his proposed improvements were thus rejected, was yet thought worthy the liberal encouragement of your Honourable Board, and placed upon a salary of three hundred and fifty pounds a year, while yet inexperienced, and almost untried in the difficulties and allurements so dangerous to the fidelity of those placed in trust by your Honorable Board; but when tried, and found as immovable from his integrity, as he is capable of his duty, he is now, after a painful ordeal of

seven years suffering, reduced to a situation that he would have thought far beneath him at his first commencement in the Excise. That his still being willing to retain it, is no proof against this fact, for when he first addressed your Honorable Board he had not an enemy that he knew of in the world: he was in the commencement of that time of life when young men are seldom uneasy at being thrown dependant on their exertions: he had no family, or charge whatever to impede his progress, or prevent him of reducing his demands to the measure of his income: under such circumstances, he was not compelled by any necessity to give his time and exertions for scarcely as much as would feed him, his abilities in mercantile business, to which he had served a long apprenticeship, and in which he had much experience, would have soon met a willing purchaser at more than double his present salary, and with good prospect of advancement. But now every thing is changed: he has been for seven years held up as the enemy of a large and powerful part of the mercantile world, in which alone he is calculated to seek advancement: fully half, and that the best half, of that period of life, during which a man must gain his independence, or give it up for ever, has been consumed: he was induced by the encouragement he long received from your Honorable Board to take a family to press him in his difficulties, and multiply the miseries of disappointment. From these incontestible facts Memorialist most humbly appeals to the honor, and justice, and humanity of your Honorable Board, whether, if he had disappointed all your expectations from him, whether if he had ever broken, or neglected any trust of which he was thought worthy, your Honorable Board would, under the influence of that lenity and mildness, which has been ever the prominent feature in your character, have inflicted a severer punishment upon him than that of cutting him down to the rank and salary of a supernumerary gauger, yet this, which would, in that case, be, perhaps, regarded as an exemplary punishment, is now the reward of his honesty, labour, and long tried fidelity.

“Had Memorialist been considerable enough to have excited the particular hatred of your Honorable Board, or were it reasonable, or just to suppose your Honorable Board capable of such cruel revenge, ingenuity could not devise a more tormenting method of destroying him: to have his first advances to your Honorable Board warmly

received ; his plans adopted ; his hopes encouraged ; and for a time even realized ; to be placed in trust, and have all his exertions approved ; to experience the protection and support of your Honorable Board against difficulties and aggression ; to be the person called on, and entrusted with the charge of answering a malicious accusation on the justice of your Honorable Board ; all these marks of attention from the Honorable Board of Excise formed no ordinary foundation for hopes of preferment. To raise an unfortunate individual by such encouragement ; to excite against him a host of enemies ; to call him off from every other expectation, and place every other means of advancing himself, or even of living beyond his reach ; to delay him for seven years, until the season of exertion was nearly ended, in the pursuit of a mere phantom ; to bring a family as well as years upon his head ; and, finally, to cast him upon a miserable, and uncertain salary of fifty-eight pounds a year, in lieu of the ample, and liberal reward he had been promised, and long allowed to enjoy, to expose him thus an object of derision to numberless enemies, on the watch for some further means to aggravate the sufferings of disappointment ; Memorialist humbly submits, would be cruelty inconsistent with the well known mildness of your Honorable Board ; it would be disappointment never before experienced in the promises and encouragement of your Honorable Board ; it would be punishment too severe for any guilt, but when inflicted without the shadow of transgression, without even one partial instance of neglect or want of zeal, would be injustice which Memorialist can scarcely fear, although so imminently threatened with, from your Honorable Board.

“ Memorialist most humbly prays that your Honorable Board may be pleased to refer to his memorial of 22d October 1821, and order him payment of his allowance therein prayed for, from the 28th of April 1817 to the 6th of August 1821, which memorialist humbly suggests was stopped upon the foot of his being only a supernumerary gauger, in which rank, from the whole tenor of his course in the Excise, it is plain he was never regarded by your Honorable Board.

“ That he may receive his part of the penalty inflicted on the said distiller, as set forth in his memorials of the 24th April, and 27th August 1821, and 19th February 1822.

“ That he may be placed upon that footing in the Excise which the promises, and encouragement of your Honorable Board, as well as his uniform fidelity and exertion for the benefit of the Revenue entitle him to hope for.

“ That your Honorable Board may be pleased to order him copies of the several letters and memorials, in which memorialist has been so abused to your Honorable Board by the said distiller; that your officer may seek that relief at law, which he long hoped might be procured for him by your Honorable Board against that malevolent and unprovoked enemy.

“ And finally, that memorialist may experience the pardon and allowance of your Honorable Board for the unusual length of this appeal, which, from the complicated nature of his case, he found it impossible to contract: And memorialist will, as in duty bound, ever pray.

(Signed) “ ———.”

“ *Dated Dublin, 7th August, 1822.*”

Is this a statement of facts? If not why was it received with silent admission? Why was an inferior officer allowed with impunity to advance falsehood to the Honorable Board, as a foundation of his claims? Yet this statement the Board received but *did not answer*. It cannot be said they did not *notice* it; for they immediately set to work to find some pretext for further harassing the author of it. They fished out an old item of £30.—a travelling charge, which had been advanced to him seven years before, and which he had never regarded as a debt; for this they placed his *whole salary* under stoppage:—a thing for which there is no precedent in revenue history. Nothing was more natural than to think that this would compel him to give up his commission, for it was expected that he could not *exist* for six months without one penny of salary. Is this, then, a true statement of facts? If it be, as unquestionably it is, I presume my proposition is proved, that no honest officer could hold his place in the Excise.

But it may be said this statement was preferred to the *old* Board. Men and measures have since been changed: and the *new* Board will do him justice. In May, 1823, the following petition was laid before the new Board:

“ To the Honorable the Commissioners of Excise, &c. &c. &c.

“ The petition of ———, supernumerary gauger.

“ HUMBLY SHEWETH,

“ That nothing but the peculiar hardship of his case could force petitioner to occupy the attention of your Honorable Board. That petitioner stands a singular, and a conspicuous (as far as so humble an individual can be conspicuous) instance to deter any man of prudence and principle from entering the excise of this country, with a reasonable hope, not only of advancement, but of the lowest means of subsistence, so long as he adheres to the diligent and faithful discharge of his duty.

Sheweth, that, as an unknown individual, in the year 1815, petitioner proposed his services to the Honorable Board of Excise: that he did so not driven by any necessity, or in want of a pursuit in which he could obtain a comfortable and quiet provision: * that seeing the existing mode of recovering the duty on distilled spirits extremely defective, he proposed an amendment, and was instantly and warmly encouraged to proceed. That Mr. Hawthorn made every other prospect which petitioner had appear mean in comparison with the advancement promised to him in the Excise. That after petitioner first introduced himself to the Hon. Board, he waited for three months in hope of a situation suitable to his expectations. That at length Mr. Hawthorn, becoming impatient to reduce the proposed improvements into practice, induced petitioner to accept of a supernumerary gauger's commission, merely to entitle him to *act* in support of the measures he proposed; but that he accepted of it under the most explicit promise, that he should not be estimated in the rank, or ever reduced to the salary of a gauger.

Sheweth, that the mode of keeping the stock of the distilleries which petitioner proposed was ordered to be adopted throughout Ireland, and kept in practice for four months, with every appearance of the most beneficial effects: that quite suddenly, without the least ap-

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* This person was in the coal trade when he proposed his service to the Excise Board.

parent flaw, or defect, an order was made by the Hon. Board restoring the old system, and rescinding the order by which the new had been adopted. That a short time before this latter order was made petitioner had an interview with Mr. Hawthorn, and proposed a small addition suggested by practice, which addition Mr. Hawthorn immediately consented to adopt, and professed his entire satisfaction with the success of petitioner's improvements. That petitioner, on the unaccountable abolition of his plans, finding himself neglected, and thrown upon a supernumerary gauger's salary, after being induced to give up excellent prospects in another pursuit, and after being rendered obnoxious to a wealthy and powerful body of traders, whose interest his exertions had been directly opposing, he remonstrated against this injurious treatment, and accordingly was first appointed to an office of £100 a year, and in less than three months after to one of £350 a year, in a distant part of the country. That in six months this salary was reduced to £200 a year, on the grounds that petitioner held the Commission only of a supernumerary gauger; although he had received that commission on the express condition, that he should never be reduced to that rank: against this reduction petitioner frequently remonstrated: his remonstrance was always listened to, and acknowledged by Mr. Hawthorn to be just, yet the period of doing him justice was still put off until finally, after seven years of the most useful service to the Revenue, and the most laborious, and dangerous to himself, petitioner was called in, to the Dublin District, and reduced to the rank and salary of a supernumerary gauger, that is to say, to the lowest rank which any man can have in the excise, and to a salary of £58. a year. That this reduction was made without the colour of a censure upon any part of petitioner's conduct; that in the seven years previous to this reduction, petitioner not only never incurred the displeasure of the Honorable Board, but had many, and peculiar marks of their approbation.

"Humbly sheweth, that it is now nearly two years since petitioner was reduced from storekeeper of C——s to a supernumerary gauger; from a salary of £200 a year to £58, with an incidental allowance of £20 a year. That it is now nearly eight years since he first entered the Excise. That he did not seek for employment in the Revenue through interest, or favor; but, as a perfect

stranger to the Honorable Board, proposed his services upon conditions, which they were perfectly free to accede to, or reject. That had the Honorable Board refused him any countenance in the beginning, he must now, at the end of eight years, with one half the exertion he has used, and a tenth part of the sufferings he has endured in the Excise, have a comfortable provision in another pursuit, which was then open to him. That the Honorable Board having engaged petitioner to enter into their services, having encouraged him to persevere until the greater part of that period of life that is suited to enterprise, and exertion has been spent, he cannot now without the greatest injustice be thrown upon a pittance of £60 or £80 a year, with a large family, which the liberal encouragement at first held out to him by the Honorable Board induced him to undertake. That if, in the course of eight years service, one single instance of infidelity, negligence, or relaxation from the most zealous performance of his duty; if even a momentary absence from sickness, or any other cause can be produced, or so much as insinuated against him, petitioner will in silence submit to the poverty to which he and his family are now reduced, and admit it to be the just punishment of his own fault; but, if he upon his part has faithfully performed every thing that could in reason be expected from his fidelity, his industry, or his capacity, he most humbly trusts, that so high an authority as the Hon. Board of Excise, acting under the executive government of the country, will not incur the charge of seducing an industrious individual from all other views of preferment, of occupying eight years of his prime of life in their service, of encouraging him by a liberal salary, and still more liberal promises to take a family, and finally of giving him the wretched option of continuing in their service, upon an allowance scarcely competent to procure the poorest description of shelter, and food for himself and his family, or of going forth to commence the world again, when his strength has been diminished, and his burden increased; and when those whose friendship he might have experienced, had he never entered the Excise, have been converted into his most implacable enemies by his fidelity and exertions in the discharge of his duty.

Humbly sheweth that petitioner frequently preferred memorials to the late Hon. Board to take his case under

their consideration; that all his memorials remain as yet without any answer whatever. That petitioner prays your Honorable Board to refer to his memorials of the 27th August, 22d October, and 13th November, 1821; and of the 19th February, 29th May, 7th August, 9th September, and 28th October, 1822, to the late Honorable Board, in which his case is fully detailed: that these memorials will clearly demonstrate to your Honorable Board the extreme hardship of petitioner's case, and recommend him to your Honorable Board as one whose fidelity and exertions may entitle him to support, even if he had not originally been encouraged by promises to enter the Excise. That if the late Honorable Board assign as the reason for petitioner's reduction, that the plans he at first proposed had, nearly seven years before that reduction, been discontinued, he first humbly begs leave to answer, that the defectiveness of the plans was never even alleged as the cause of discontinuing them; and next, that if those plans had really disappointed the expectations of the Honorable Board, and that they conceived the proposer of them not entitled to any reward, it was at the time of the failure of his proposed improvements he should have been sent to seek another means of living; he had then neither wife nor family; he had eight years of his life now spent, and laboriously spent, in the service of the Revenue, before him, in which his exertions could not fail to procure him bread and advancement. That petitioner is convinced the late Honorable Board will never assign as a cause for his reduction, that they ever had the least reason to think him either unskilful, or incapable in any trust they ever placed him in.

“ That it is with the utmost deference, and respect petitioner makes this statement of his case: that he is driven to it by the extreme scantiness of the salary to which he has been reduced, and encouraged to it by the conviction that your Honorable Board will not consider the ruin of an individual's prospects, and the neglect of his services as a case unworthy of your attention; he only craves an investigation of his case, under the full assurance that it must appear to your Honorable Board one of extreme hardship and injustice, and highly calculated to repress exertion that may be beneficial to the Revenue of the country, and hostile to the abuses that have of late years so much prevailed in the recovery of it.

"Humbly sheweth, that petitioner has scarcely touched even upon the heads of his case in this petition, under a hope that your Honorable Board will refer to his memorials to the late Honorable Board, where his case is fully stated ; and that, for any attention which your Honorable Board may be pleased to grant to his grievances, he will, as in duty bound, ever pray.

(Signed) " — — — —."

" *Distillery Permit Office,*
" Dublin, 21st May, 1823."

This petition they received, but never answered. This was what the old Board did ; therefore it appears, that *measures* have not been changed—at least some good old measures of long standing, such as the persecution of an honest officer.

Well, but there is an appeal from these Boards. Why not state his case to the Lords of the Treasury ? They will control this injustice, and protect a faithful servant of the Crown from open persecution. In July 1823, (I suppose despairing of all redress from the Honorable Board of Excise, which had now for three years received his memorials, and never once returned an answer) he at length ventured to state his sufferings to the Lords of the Treasury, in a Petition little different from the first of these herein quoted. Six months elapsed after this, and no answer was given ; he was of course now convinced, that a line of conduct had been determined, and fixed against him, when he unexpectedly received the following answer :

" *Treasury Chambers, 7th January, 1824.*

" Sir,

" The Lords Commissioners of his Majesty's Treasury having had under their consideration your Petition, praying relief in consequence of the losses sustained by you on your entering into the service of the Customs, I am commanded to acquaint you, that my Lords have caused inquiry to be made into the statements

in your Memorial, and cannot consider you as having any claim to remuneration, beyond what you have already received.

“ I am, Sir,

“ Your obedient Servant,

(Signed) “ GEORGE TWEECROSS.”

“ Mr. _____

Dublin.”

This answer does not deny, that the individual in question is deserving of remuneration. Their Lordships only think, that he is not entitled to any *further* remuneration than what he already has. They took six months to investigate his claims; and, finally, they thought him at least deserving of the reward he has. Now it may happen, that this reward might have been misrepresented to the Lords of the Treasury, and as it is in any case relevant to our subject to see, what the wages of fidelity are in the Excise, I shall state the present situation of the individual concerned.

First then, his rank is the very lowest in the Excise; his salary, amounts to £58 a year; he is not employed upon any kind of duty, although it is universally known, and acknowledged in the department, that a more efficient, or attentive officer is not in the Revenue. It is to be seen in his Petition, that he made some seizures in April and May last. One of these was of two puncheons of spirits. On the trial of this case in June last, there was scarcely an attempt made, on the part of the distiller, to deny the fraud. Two months are allowed to the trader for entering an appeal, after the condemnation of the goods; and this appeal is generally tried at the end of the following term. The distiller in this case waited until the last day of the two months, and then entered his appeal. Nothing could be more obvious than the object of this measure, the duty on spirits in June was 5s. 11½d. per gallon; in October it was to be reduced to 2s. 6d. this appeal could not be tried until the end of November, and consequently, the amount of the officer's part was not only delayed, but greatly to be lessened by that delay. Sensible of this, the officer applied to the Board to sell the spirits in July, and lodge the amount to await the result

of the appeal, representing that by this step a loss would be saved to which ever may be the victorious party. This application was in vain, the spirits were held over until November, when the appeal being called, the distiller did not at all appear, which proves his object in appealing, beyond the possibility of a doubt. By a combination of the distillers, the price of spirits was not only kept up, but even raised after the reduction of duty. So that had the whiskey been sold, at any time since the appeal was decided, no loss would have been sustained. But it lies yet in the King's store, and is likely to do so until plenty of new whiskey flows into the market, and brings down the price; besides while it is kept in store it is subject to a variety of accidents, which may save the trouble of *ever* bringing it to sale. In this case, as also in that of another seizure made by this officer about the same time, from the same distiller, there was a penalty imperatively provided in the 59th of the late King, chapter 107, sec. 32. By a series of delays and pretended accidents, he was kept in attendance upon the solicitor for a whole month about these, and was finally informed, that the time had just gone by, and that they were a day too late in filing the information, and so he lost one half of £520. which, to be sure, was a trifle to him, considering his magnificent salary of £58. a year!! It would far exceed the limits of a pamphlet to detail the arts by which this unfortunate man has been oppressed and ground since the Board last wanted the services of a faithful officer. To show with what attention every little circumstance is laid hold off to his prejudice, it is only a fortnight since the following notice was posted up in the entry office of the Custom House:—

“ *February 4.*”

“ Mr. ——— is to attend the Collector to pay fifteen shillings, a balance outstanding of advance.

(Signed) “ G. L.”

He relates in his Memorial, that his whole salary had been stopped for six months to pay 30l. Now his salary being only £58. 10s. a year, this fifteen shillings of course remained unpaid.

Three months ago, this officer was placed in one of the divisional permit-offices, to do the duty of one who had leave of absence on the score of ill health. On the return

of the established officer, about a week hence, the substitute applied for the usual allowance of twenty pounds a year, for the time he was on duty. This has been refused; and is the first instance of a supernumerary Gauger being asked to do duty without this allowance. If it be the intention of the Board in future to stop this money from the supernumerary Gaugers, it is a strange concurrence of circumstance, that they should begin with this officer. It is a concurrence which few, I think, who are acquainted with the footing on which this man stands, will believe to be accidental. But waving the particular instance of oppression, it is worth while to notice their blind ignorance, or else their gross disregard of the legal footing on which officers of this class stand in the Excise. A supernumerary Gauger gets sixty pounds a year, not for *performing any duty*, but for holding himself in readiness to fall into any place that may become vacant, by the death, illness, suspension, resignation, or promotion of any established Gauger; and, during the period of this change, he gets the salary of full Gauger, that is, twenty pounds a year more than his ordinary salary. This has been the constant practice time immemorial; it rests on the foundation of law, justice, and usage. How far the authority of the English Board should weigh against these I leave to be considered; only that in the present instance, the officer who has been refused this allowance, has just drawn a month's salary, say, four pounds seventeen shillings and sixpence, of which he had to pay the Collector fifteen shillings, which, now that *quarterly payments* are to be instituted, leaves him £4. 2s. 6d. to support a wife and four children for the next three months!!

Behold then, the *reward* which the Treasury Board think sufficient for a faithful and diligent officer! First he is induced by large promises to enter the Revenue, when it was thought he could serve a particular purpose. That purpose being obtained, measures were at once commenced for discarding him. Before these had succeeded, another occasion was suddenly presented for employing him. He was then placed upon a salary of £350. a year, and kept on that until it was known, that he was bound to the pursuit, then he was reduced to £200. a year; and finally, when his services again became unseasonable, he was, and is reduced as low as they could possibly reduce him, in rank and salary; and every means used to bar

him from the ordinary and legal rewards of a diligent and faithful discharge of his duty.

I have dwelt upon the case of this officer, because it afforded the most satisfactory demonstration I could give, of the manner in which fidelity has been, and is encouraged in the Revenue establishment of Ireland; and by it we have been able to trace the corruption to its proper level. And now I think we can take a clear view of the true intent of all these changes and inquiries, with which the publick has for three years past been amused. We can compare the objects proposed with the ends that have been really gained, and see by the result how deeply the interest of the country has been regarded by our reformers.

The first object professed was to assimilate the Revenue laws of England, Ireland, and Scotland. How has this object been attained? By setting the distillers of Ireland to make a law for themselves. It was truly ludicrous to hear, with what gravity one of our wise Commissioners of Inquiry recommended this law in the House of Commons, by stating, that every clause of it had been suggested by an eminent distiller. The first effect of this law, was to demolish in a moment all the improvements which for thirty years before had been made in the distillery laws, by the legislative wisdom of the country, and which in strict fact, constituted a system that wanted but a moderate degree of rigour in the administration to make it perfect. The next effect of it is to put more in the Revenue officer's power than ever he had before. For under this law there is *no limit* to the amount which he may remit to the distiller. The rewards for perjury and breach of trust are multiplied, while the facility of evasion is increased. In the new law, we have a pompous display of penalties, in case of detection; but no one has power to detect but the officers, who are to be partners in the profits of the fraud, and who have at all times enabled the distiller to despise the penalties of the old law, which were at least as heavy as those of the new, and much harder to be evaded. I could easily enter into the clauses of this Act, and show how admirably they are contrived for smuggling, but to do so would be tedious, and disgusting to those who do not understand the technical phrase of distilling and Revenue business.

The next measure of improvement was to reduce the duty to 2s. 6d. per gallon, and the first effect of this was

to put the whole amount of the reduction into the pockets of the distillers, on one of the largest stocks of whiskey I ever knew them to have on hands. I need take no pains to prove the truth of this assertion; for since the reduction of duty in October last, the distillers' price for whiskey has been from nine shillings to nine and sixpence per gallon, which is above the average price for the last twelve years, during which time, the duty on a gallon of whiskey varied from 5s. 11½d. to 6s. 6d.—whereas it is now only 2s. 6d. It is a striking fact, that in 1814, when corn was enormously dear, when the duty on a gallon of whiskey was 6s. 6d., when the distiller was *obliged* to use one-fifth of his corn malted, on which he paid 18s. 5d. per barrel duty, when he also paid about five hundred a year stamp duty on requisitions, making in all nearly seven shillings duty on a gallon of spirits, yet in that year, the price of whiskey varied from 8s. 4d. to 8s. 9d. per gallon. But this year, when corn is cheap, when the distiller is not obliged to use any malt, when he pays no stamp duty, and when the duty on spirits is only 2s. 6d. per gallon, we see the price of whiskey from nine shillings to nine and sixpence.

In short, the distillers of Ireland have now almost as rich a monopoly as the East India Company, and the new law most effectually secures it to them, and greatly extends their market. I say it secures it to them, for experience, and capital have, under it, far greater advantages than under the old law. The amount of duty which the distiller pays, now *entirely* depends on the Excisemen over him; his long experience will enable him to facilitate their connivance, and lessen the risk, and his money will enable him to buy them at any price, *even although they should be Englishmen*. Nay, I do not hesitate to say, that in the present state of the distilling trade in Ireland, an adventurer would run an imminent risk of having the Exciseman over him bribed by the old distillers to a strict, and even oppressive discharge of duty, which with the penalties of the new Act, many of which may be accidentally incurred, would destroy a large capital in six months. They know but little of these men who would consider this an improbable attempt. Sooner than suffer competition in their trade, I should not be surprised to see the present fifteen distillers sacrifice two thirds of their capital, and they hold a large part of the trading capital of this country; some of them are worth two hundred and fifty thousand pounds. The new law enlarges their mar-

ket, for after allowance is made for what they will most certainly smuggle, the duty will be so inconsiderable, that they shall be able to undersell the private distillers, whose heavy losses from detection, and imperfect utensils, will more than compensate for the duty, and so they shall have the trade of smuggling entirely to themselves. Of course, the price will find a lower level than it now has, when the new whiskey becomes plenty, and thereby an increased consumption shall be provoked, which will enlarge the market.

Another object proposed was the amelioration of our excisemen, as to personal rank and qualifications; and, upon this most dishonest pretext, two English Boards are established here, and proceeding by wholesale to fill all the places in the Irish Revenue with Englishmen. What kind of beings these are I have already described, and how calculated they are to attain the pretended object, even if it were seriously pursued. But it may be answered the Revenue establishment of England has as much reason to complain upon this foot, for as many Irish officers are transported to England, as English brought to Ireland. First, I deny the fact; there are *no* Irishmen, as yet, removed to England. Next, the Englishmen, as I have shown, are brought here to be masters, under the protection and sanction of English Boards; but the Irish are sent to England to be ground to obedience by the Englishmen in authority at the other side. Beside all this, excisemen are, and ever have been regarded in England in scarcely a better light than the public executioner, and are in fact from the very meanest of the people. But in Ireland they have been allowed to hold a respectable rank, and in most cases belonged to reputable families, that had no better way of providing for their younger sons. Is the exchange then fair? To answer this we have only to observe that no respectable officer is consenting to be transported; some have thrown up their commissions, when ordered to England; some have remonstrated, and have in consequence been instantly removed from office, and Englishmen put in their place; and all are dissatisfied, and dejected.

Now in all these proceedings, it is supposed that the Irish officers have no title to complain; for that it is by an act of amnesty, that they are not dismissed for corruption. To deny the charge is not my purpose. I admit it in its fullest extent; and I have extended it a little far-

ther than the Commissioners of Inquiry did. They have branded all the *lower classes*, and at the same moment in distinct terms disclaim any intention of *blaming* the Boards. Are the Boards in no degree to blame for the pravity of the classes subject to their government and control? Are they chargeable with neither ignorance, neglect, or corruption? If not, the Commissioners of Inquiry should have demonstrated to the public, that those blameless Boards had no power to chastise the guilt of the inferior ranks. But it would be unreasonable to ask a proof of what was not the case; the Boards had almost *unlimited powers*; I shall, therefore, leave them to choose between ignorance, neglect, and corruption; and, whatever be their choice, it will be hard to justify the extravagant pensions, which have been granted to them as the reward of their ignorance, neglect, or corruption! However as these three charges do not imply equal guilt, it is only fair to use the means we have in deciding which of them is to be imputed; and for this purpose no means are so good as undeniable facts.

When the late Chief Commissioner was appointed in room of Mr. Marsden, I have shewn how zealous he appeared in the reform of abuses. To facilitate his progress in this laudable undertaking, it was peculiarly convenient to have the unqualified concurrence of his brother Commissioners: but as four of these had long served under Mr. Marsden, and were, in consequence strongly inclined to ancient principles of discipline, and management, they looked with a jealous eye upon the innovating spirit of their new chairman: from these, therefore, he had but little assistance to expect, which produced at bottom an opposition of feeling and interest. The two junior members of the Board, on the contrary, had not been a sufficient length of time in office to be fully initiated in all the mysteries of their calling. Some little opposition of sentiments may even have existed between these, and their seniors, arising from the natural impatience of those new in office to gain possession of their rights, which the pride of seniority too often induces those already in to withhold as long as they can: these feelings have a peculiar force amongst excisemen, whose privileges of office are of greater, and of more serious value than *titles*, or *ceremonies*. However this may be, there seemed to be some principle of common interest that cemented a union

between these, and the new chairman: by which means he was not at a loss for a quorum of the Board, to sanction any measures which he was pleased to follow for the public good: but whatever was the cause, a close friendship did always exist between these three. What the secret foundation of this friendship was I do not pretend to say, but sure I am it was not destined to support it for life. It will assist the imagination to consider that one of these, was the individual examined before the Commissioners of Inquiry, he and his friend the chairman. That whatever discoveries he made upon that occasion, they were such as put an end to all amity between him, and the chairman, and in room thereof excited the most implacable hatred, which seems likely to last to the end to their lives. Nothing is more generally, or consistently spoken of than the cause of this breach. This junior Commissioner is called the King's evidence. Every one knows that he let the cat out of the bag, but no one saw the cat except the Commissioners of Inquiry. When we see one or two of a gang allowed to keep their *places* in this world, while the rest are dropped into eternity, we are never at a loss to know the means by which mercy was procured, even though the Court, for a particular purpose, should suppress the publication of their evidence. In the present case all we see or know publicly is, that the junior Commissioner was mounted on the table, while his comrades were at the bar: that this *Honorable* gentleman, and the other junior alone, were left in their places, while their comrades were put out upon pensions before they had any wish to retire.

But we are left in the dark as to the nature of the great secrets which the King's evidence disclosed to the Commissioners of Inquiry. The part of it published goes no further than to say, "that all below the rank of inspector-general were corrupt, and that the inspectors *now* are not open to any *moderate* degree of corruption." We need no ghost to tell us this: there is not a grocer or publican in Dublin that could not tell this, and a great deal more. Yet this is what has produced all the whispering and enmity that exists towards this man. In all the evidence published there is not a word about any equal or superior; and by that ambiguous sentence which declares that Inspectors General did not take *small* bribes, it is doubtless intended to exculpate all above them. The Commissioners of Inquiry, speaking of this evidence, and

grounding upon it their Report of the extent to which corruption existed, remark that this man spoke "doubtfully even of the inspectors;" and yet they never asked him to clear up that doubt, while he was under examination. They never asked him to say whether he thought the inspectors took *large* bribes; and they ask him no question respecting the ranks above inspectors. Was not the character of the rulers more important, and more interesting to learn than that of the common herd, whose vices were open and conspicuous to the world? And was not a Commissioner likely to know more about those with whom he immediately had to do than with surveyors and gaugers, whom he never saw, or spoke to, and with whom he could have no direct communication in the ordinary course of business? The truth is, this was delicate ground; the questions and answers upon this subject were not for the public ear. Something was wanted from him whereon to ground the persecution of the inferior revenue officers, in order to get their places for Englishmen, and this he spoke publicly. Something was also wanted against the heads of the department, to facilitate their removal from office, and this was what he spoke privately; this is what will account for his nickname, and for the rancour between him and his former friend. The old commissioners were unfit for the duty which it was intended in future the Boards should perform. They were Irishmen, and therefore it was considered, that they would not proceed with sufficient zeal to make way for Englishmen: besides there were other fetters which should more immediately and certainly obstruct them in this work, even if they were willing to execute it. What these fetters were, I suppose the reader is by this time qualified to guess, without waste of time to describe them. The same feelings which influenced their superiors to grant themselves enormous pensions, must incline them to soften the rigour of the intended persecution against their inferiors, to whom, for weighty reasons, they had ever been indulgent. Every thing, therefore, duly considered, it was determined to remove them from office; and that they should not make any noise, or attempt to expose any of the motives which they must perceive for this wonderful and sudden change in the Irish revenue, they at once got reason to hope for large pensions, and to fear public exposure. The Secretaries of the late Board are also to be superannuated; for they could never be very cordially entrusted by the new

Commissioners; or even if they could, they should be equally bound as the old Boards to spare their countrymen and old friends. They are to get splendid pensions, because they were the repositories of secrets, which the profane vulgar are not to know! The secretaries' clerks too were threatened with superannuation, and that upon meagre pensions; but for some cause best known to them and their superiors, the threat comes to an increase of salary, and continuance in office. Now it is notorious, that these men correspond with all the distillers in Ireland, and that every movement at the Board has ever been instantly communicated to their purchasers. This was a fact well known to the late Board: it was twice, to my knowledge, directly communicated to the Chief Commissioner, once by the collector of one of the principal towns in Ireland, and once by a storekeeper; these had seen the letters that had been written to the distillers, warning them of some danger that threatened them from the Board. For what consideration the late Board connived at this gross breach of trust I do not pretend to know; and I shall also let the reader form his own conjectures as to the grounds of their late advancement.

And now I suppose it will be easily granted, that in the Irish Revenue there was impunity for the grossest breach of trust and connivance at frauds. That these were most profitable privileges to those who exercised them, bringing in general from ten to fifteen times his legal salary to the exciseman. That beside the profits of dishonesty, the terrors of punishment were, by a most nefarious inversion of justice, transferred from guilt and wickedness upon innocence and fidelity. Under a system thus briefly described, I ask is it a just reproach to the national character of the Irish, to say that they were corrupt? Let them be tried under an equitable government, nay let only one of the above causes of corruption be removed, that is the persecution of fidelity, and I have not a doubt upon my mind, that, in the Irish Revenue, there will be found numbers, large numbers of individuals, who would not for any reward commit perjury and break their oaths of office. It is a foul misrepresentation to say that *all* the Irish officers are corrupt. I have shown how officers that would not be corrupt were uniformly removed from the places where profit was to be made by dishonesty, and these I say are numerous; and it is unfair to take no notice of them, while, for the guilt of those who were

chosen for their pravity, the whole body is stigmatized. What greater reproach can be cast upon this country than the introduction of strangers to collect its taxes, under the pretext that its natives would embezzle them? This is all that could be done to a country just newly conquered, and laid under tribute. How can it be justified in the collection of the legal, and constitutional taxes of the nation? What can have a greater tendency to maintain, and excite a spirit of enmity and rancour between the natives of the two countries than this most groundless preference upon the point of common honesty? The cloak that is used for this iniquitous proceeding is a further aggravation of the insult, for it supposes the Irish public as stupid as they have been represented dishonest. It is evidently presuming on the stupidity of the Irish public to suppose that they cannot see through the pitiful artifice of removing to England the officers that have been allowed to form lasting settlements in this country, and who enjoy a fair portion of respect in society (for I insist that many most respectable and respected men hold places in the Irish Revenue, where they never had any temptation to be corrupt.) To remove these I say to England, under the obloquy that has been cast upon them for the guilt of others, would, under every other circumstance favourable, be a severity that few of them would submit to, unless driven by poverty and want of bread. But when we consider that these men are to be regarded by the Revenue officers of England as persons transported for castigation; when we reflect that the excisemen of England, to whose control they are to be subjected, are regarded by their *own countrymen* "as wretches hired to collect an odious tax," * we cannot but admit the hardship of the alternative proposed to these men: they must give up the establishments they have formed at home, break the ties that bind them to their native soil, and mingle as inferiors, and stigmatized inferiors, with the meanest, and most despised class in the sister country; or else, they must give up their commissions, and go forth into the world with heavy families, hoary heads, and empty pockets; for such is the condition of every honest officer in the Revenue of Ireland. It is now the corrupt excisemen may plume themselves upon the independence they have secured by the wages of infidelity; they may well

* See Johnson's Dictionary in the word Excise.

laugh at the honest fools whose poverty now must compel them to go to England, to suffer the odium, and chastisement of the guilt that gave independence to the corrupt. One of these, when ordered to England a short time ago, without delay threw up his commission, and is now setting up a large distillery on which he has already expended near ten thousand pounds. This is the reformation of the Irish Revenue! ! ! But to complete this system of equitable dealing between the two countries, we see English excisemen brought to Ireland to fill all the posts of command; they are to nestle in the vacancies created for them here. Their business, for a time, shall be to remove all that they have an objection to, as witnesses of the corruption they are hereafter to enjoy, (for I say that there was no intention of putting down corruption; it was only to be transferred to the hands of Englishmen.) Here they are to have power, and wealth, and they lose nothing by being despised, for that they were in England. We are not then to be surprised that we hear of no complaints amongst the English excisemen, upon being ordered to Ireland; whereas sending the Irish to England is only a popular mode of dismissing them. If the Irish officers remonstrate against this hard usage, they instantly get leave of absence, and Englishmen are placed to do their duty: they are then allowed to walk about, in perfect ignorance of what they are to suffer, and of course when their imagination has thoroughly frightened them with pictures of poverty and dismissal, they will receive even the meanest post in the English Revenue as a merciful concession. If this be not the object of the harrassing suspense in which the officers of all denominations have for more than nine months been held, it is very hard to guess at the intention of it. What other can be the motive of this extraordinary depth of silence, as to the fate of the Irish officers, and this pitiful system of terrifying them with groundless reports? First, the fifth of July last was for three months before reported as the day that was to bring over the new arrangement of offices. The fifth of July came, and a report immediately spread abroad that the new arrangement had come, and that in a few days every officer should know his fate. The few days went on increasing, until at last they amounted to a couple of months, and then the story was, that the new arrangement had not come, but that it would surely be over on the tenth of October. October arrived,

and the report was again that the arrangement had come, but that no one was to know a word about it, until every officer had his instructions directed to him from the Board. This was to happen on Monday next, and when Monday next had passed over, it was to be the Monday after. At length when so many Mondays had passed, that people ceased to expect any thing on the next, a new report was spread that doom's-day was positively to be the fifth of January. When the fifth of January appeared, as usual it was circulated that all the appointments had come, and this report was spread with more than ordinary assurance. Some days of anxious expectation having passed over, an order at length appeared from the Excise Board, summoning all the Surveyors and Gaugers of *Dublin* to appear at an appointed day and hour at the Custom-house entry office. They came in crowds, and, when left a sufficient time upon their stumps, to make them *feel* the great difference between masters and slaves; to give them a high notion of the mightiness of the noble personages on whom they had the honor of waiting, a bustling Englishman at length appeared with a long roll in his hand. Hogarth, in his life, had never seen, or conceived such a group of anxious faces as were at that moment, directed towards this most important looking fish as he jostled through the crowd to his tribunal. From thence he called out each man's name, and as they appeared he addressed them, "You are for such a survey," or "You are for such a walk," or "You are superseded." Then it was that you might see some rejoicing, some disconsolate, and some as if they had neither won or lost. I have described this transaction, as it is well calculated to give us an idea of the spirit and principle of the despicable juggling which the Irish public are obliged to receive under the name of reformation. No one remembers any thing similar to this in the Revenue history of Ireland. Every officer in former times received his instructions, directed in writing to himself; and it would have been considered, and obviously with justice, that to bring them in this manner, like a crowd of watchmen, to be told their posts, would be a gratuitous and wanton insult upon them as a body; and in truth amongst these men, there were many persons who were deserving of respect, and who hold a reputable rank in society. However this may be thought of, the new arrangement ended here: this extended no farther than the disposal of

the surveyors and gaugers on duty in Dublin. Nothing has come out respecting the rest of the excise, and not a word at all respecting the Customs-officers. It is truly distressing to see the cruel suspense in which these men are held. All the terrors which insolence, and brutal vulgarity can assume are arrayed against them in the intercourse, which their business obliges them to hold with the English boors, to whom the department has been subjected, and whose sole object seems most plainly to be the persecution of the Irish to a surrender of their places.

Meantime I cannot but notice a most paltry cruelty which has been practised under the name of economy against one of the most respectable, and irreproachable classes in the Revenue of Ireland, or indeed in any other department of the public service, I mean the *tide* Surveyors. About six years ago the publick was amused with a show of retrenchment in the abolition of what were called *coast* or riding Surveyors. The duty of those who filled these offices was to keep a strict watch upon the coast, in order to prevent landings of smuggled goods; and also to take charge of any vessels that may be thrown ashore, or wrecked upon their riding. For this purpose they were furnished with boats, and boatmen, and had each about fifteen miles of the coast (more or less according to circumstances) appointed to him. These were scarcely disposed of, some being superannuated, and others appointed to equivalent situations, when another set of officers about twice as numerous were instituted, differing in no respect from the former, except that they were *called* waterguards. These were almost to a man brought over from England, being appointed chiefly by the influence of English members in both houses of Parliament. I speak a notorious fact, for some of the very highest of them tell the number of votes they gave to their patron, and how for that they were appointed. These men have ever since their appointment, been the laughing-stock of the country in their neighbourhood, for landings to an immense amount, are made within half a musket-shot of their watchhouses, and they very rarely, and some of them *never* make a detection. I intimately know one of these stations, which has been more than four years established, and never yet has seized one pound of smuggled goods, although it is notorious, that upon the coast which they guard, or rather which they

do not guard, landings are made three or four times a week. I know a man who saw seven cart-loads of tobacco, and gin, landed at, and drawn away from a chapel within one hundred yards of their watchhouse, and directly in view of it, and the carts had to pass within ten yards of it. To these men, the most useless servants the public ever had, the houses of the *tide* surveyors in their neighbourhood have been given, and the latter sent to provide a shelter for themselves, without one penny of compensation for their houses, fire, and candles, with two or three acres of land, which in many instances were attached to the house; clearly stripping them of one hundred a year of their income. Now I affirm, and I do not fear contradiction, that a more necessary class of officers there is not in the Revenue than the *tide* surveyors have been for the last thirty years; or a class that had a more important duty to perform, or that performed it more faithfully. I know men who have been for thirty years on this duty, and who know as little of corruption as any other men in society, and whose uniform economy, during that time, and present poverty bear ample testimony of their fidelity. Yet these men are now expelled from their houses, and pilfered of their allowance of fuel and candles, evidently for no reason on earth, but that they are Irishmen, and have no parliamentary support: while a set of mere drones are placed in their houses, without even a colour of merit, except their disposal of votes at an English election. Will this fact be contradicted? Can it be justified? Will it be denied that *some* of the tide surveyors who have more than ordinary interest are left their houses; and, even where there is no Revenue house, have their rent paid for them, and are regularly allowed their coals and candles? I can name some of these who are thus favoured, that, together with the ordinary salary of office, have two hundred a year allowed to them for loss of fees, which would in a great degree justify the very opposite of the treatment which they, and their unsupported brother officers are receiving. The men who have two hundred a year, in addition to the surveyor's salary, for no other merit than that they were *surveyors* at the time when fees were abolished, are left their houses, coals, and candles; while the poorer officer, who has been longer in many instances in the *Revenue*, is turned out of his house, and deprived of his coals and candles; leaving him to live, without these advantages, on

a salary of one hundred and fifty pounds a year, while the others, *who hold exactly the same rank*, have three hundred and fifty pounds a year, beside these allowances of house, coals, and candles, to which they have not the shadow of a superior right. Can this be defended on *any* principle of justice? Can it be accounted for in any other way than that the wealthy officer has means to purchase the support of men high in office, who have the disposal of these things? Is this the first fruits of the reformation of our Revenue? Is this the example of justice, and equitable dealing which the Revenue men of England were to exhibit in contrast with former favour and partiality?

If an officer twenty years ago got a situation in which he was to have one hundred and fifty pounds a-year, together with house, fire and candles, would it not be altogether as just to take away one hundred of the hundred and fifty, and to reduce him to fifty, after twenty or thirty years service, as to take what is equivalent to one hundred pounds of his salary, and which was unequivocally appointed a part of his just and legal emolument; as much so as his salary, and much more so than ever the fees had been, for which the officers are, and have been ever since their abolition allowed two hundred a-year compensation, that is, a sum exceeding their nominal salary? This is one of the first specimens of our new Revenue government!! This is the equitable dispensation of rewards and punishments which is to reform the abuses of the Irish system!!

But I have in this gone farther into the Customs department than I intended for the present, and than the limits of this pamphlet, and the extent at which I have been obliged to treat the Excise could well admit. The gross abuses of that department, past and present, and the iniquitous means pursued, or pretended to be pursued, to reform them, may well claim a pamphlet to themselves.

Before I proceed to the arrangement of the facts already related, I must add one, which shall be of much service in drawing our conclusions. About a year ago, some surveyors and gaugers were chosen to be sent for instruction in the new system to Scotland. Whether by accident, or design I will not determine, but certain it is, that from the whole Excise another crew could not be selected more deeply versed in all our Irish corruption.

These were sent to *learn*, that they might become *teachers* on their return; and, therefore, some attention ought to be, and, doubtless, was paid to character in selecting them. What principle of direction the Board used in lighting upon *these* I know not, but certainly it was looked upon as a most ominous preference by those who feared, and those who hoped for justice at the hands of the new Board.

The Irish officers, then, were corrupt; this we are all ready to admit. The publick good required that they should be reduced to a state of discipline, and restrained in their peculations: this also we most freely assent to; this is what we expected, and *wished* from the Commission of Inquiry. To discover the true extent of the evil complained of; to develop its cause; and to devise a remedy, plainly constituted almost the whole object and business of this Commission. To inquire and learn was obviously their first duty; and no information was so important, or so pertinent, as that which exposed to them the conduct of individuals in office, both past and present. This was, most certainly, what the publick expected from them, preparatory to the correction of abuses. The assimilation of the revenue laws of the three countries, so studiously, and repeatedly mentioned in their reports, was a measure spoken of at first only as a probable means of rectifying the vices of the several systems, and was not insisted on, further than the circumstances of each country would admit. No such thing as a union of the Boards was, at all, contemplated, or at least *professed* in the beginning. This was a measure superinduced, and what I think, if proposed in the first instance, would, or at least *ought* to have startled the Irish members in Parliament. There appeared no design against the interests of Ireland in seeking to assimilate its revenue laws, *as far as circumstances would admit*, to those of England. But I think had it been, at once, openly required by the minister to pension off the Irish Boards: to place in the room of each one Englishman with two *eyephers* from Ireland and Scotland: to have this Englishman subordinate to one general Board in London: to have all revenue appointments take place through the medium of that Board; and thus to concentrate all the patronage of the three countries, and place it in the hands of the English Minister; this outline, I think, however imposing in theory, could hardly pass unsuspected of liabi-

lity to great injustice, and abuse in practice. If no better grounds could be offered in support of so sweeping a measure than those afterwards *invented* by the Commissioners of Inquiry, I should be much surprised if Parliament had not in it an Irish member acute enough to perceive, and honest enough to expose the sordid and unjust policy that could suggest this barefaced attempt to seize the paltry remnant of patronage that yet remained in the hands of the Irish noblemen and gentry. Yet this scheme has been actually carried into effect without the least notice or comment. The only pretext used to cover its injustice was, that the Commissioners of Inquiry thought this the surest means of securing the similarity which they *intended* to establish between the revenue laws of Great Britain and Ireland from relapsing into those anomalies which then existed. Now I cannot offer a more perfect exposure of their intention, and that of the Minster, than the publick fact that they have not made a single change in the Irish revenue laws, *towards assimilating them to the English*: for surely they will not offer their new distillery law in contradiction of this assertion. The distillery law was contrived by the distillers of Ireland and Scotland; and it was not conformity to English law they aimed at in framing it, but ease and safety in smuggling. Under our old Irish distillery laws, I have in a few instances seen a puncheon or two of whiskey smuggled to a distance of ten, twenty, or even forty miles; but this only in times of distress for a nearer market. Under the *new* law we hear of *ten* puncheons *at once* brought from Scotland to Ireland, without paying one penny of duty, which shows what a masterly contrivance this said new law is. The Irish Boards then were to be abolished to prevent a relapse into the old anomalies in the revenue collection, and yet the moment the Irish Boards are abolished, the old anomalies are allowed to stand, and are taken no further notice of. A more important object at once presents itself to the reformers, that of turning in whole droves of English excisemen to persecute the Irish, and make room for themselves. To this conclusion every act and manœuvre of the Commission of Inquiry most unerringly conducts us. When they arrived in Ireland, they announced to the publick their determination not to take cognizance of any individual's past conduct. The corrupt and guilty at once conceived hopes of impunity; the innocent and oppressed began to despair of justice; and the observing part of the publick indulged a suspicion, that reform was

not at bottom the end of the inquiry. It next appeared rather strange, that those who came for information on a publick, and highly interesting subject, should bury themselves, no person knew where. Many individuals had of course communications to make, for such an inquiry had long been wished for: some of these, failing in every other means of finding where the Commissioners of Inquiry resided, or met, applied to the editors of the newspapers, who of course were supposed to have an eye on the proceedings of such an important body. However these were as ignorant as the rest of the publick, and one of them thought it a good expedient, to put the Commissioners of Inquiry in the Hue-and-Cry, and so actually advertised a reward of many thanks to any who could inform him where they might be found. Having barred themselves from all cognizance of past conduct, nothing of course remained but to view the Revenue officers of all ranks just as they stood at that moment. As this was a duty which they for many reasons thought it useless to perform themselves, they deputed one of the Commissioners of Excise to travel through the kingdom to *see* all the Excisemen, and to report his opinion of them. I will not descend to ridicule the account which this man gave of the officers whom, as he emphatically states, he *saw* in his peregrination, nor the extraordinary phrase in which he pronounces some "good," and others "bad," with as little qualification or ceremony as a Smithfield jobber would deliver his judgment upon a drove of bullocks.* Upon this evidence alone the Commissioners of Inquiry proceed to brand the whole establishment of Surveyors and Gaugers: and this after professing a determination not to take account of any individual's past conduct.—By this general imputation they laid the ground work of the present system of persecution, and gave a license to the wretches who have since been placed in authority over the Irish officers. This is the assumed justification of the wanton, and audacious insolence which I shall immediately describe, and which is *indiscriminately* exercised towards every man in the Excise and Customs, who is unfortunate enough to have been born an Irishman.

Meantime the Commissioners of Inquiry summoned before them the Chairman of each Board, with an individual or two from each of the subordinate classes; from these they inquired the nature of their several duties, and

* See Appendix, No. 1.

the amount of their salaries. Nothing was easier than to answer upon these points; they all stated, most minutely what they ought to do from the moment they rose in the morning, until they went to bed at night; their salaries and *lawful* emoluments they most accurately described, all the papers and forms of office they most tediously exhibited; and these important documents, and depositions; the Commissioners of Inquiry ordered to be printed; and therewith filled four large folios, which they called information for Parliament and the publick. If a Persian, or Chinese traveller had a wish to learn the nature of the enormous taxes which the English nation pays under the names of Excise and Customs, this is strictly the course he should pursue; and there is scarcely an Exciseman, high or low, in Ireland uncivil enough to withhold from a curious stranger information of this sort. To gain this, it was not necessary to be armed with those formidable powers given to the Commissioners of Inquiry, for the amusement of the publick, and to create an expectation of all the mighty things they were going to perform.

Now if no individual was to be *fairly*, and *publickly* tried for imputed breach of trust, incapacity, or negligence; if the guilty were not to be selected, and set apart for salutary chastisement, is it expected that we will receive this as the effect of lenity, when we see the innocent, and the *most deserving* not only confounded with the corrupt in one general persecution, but even distinguished by the *peculiar* severity and hardship to which they are subjected? The legal, publick officers deputed by Parliament to inquire into, and correct existing abuses decline the investigation of individual conduct. It suffices for them, upon the most contemptible evidence, to stigmatize the whole body. They do not think themselves bound to take cognizance of the grievances of the oppressed, or the violence of the oppressors, and this open direliction of *duty* they would offer as an act of *amnesty* towards the Irish Revenue. Behold then the conclusion of all this merciful forbearance. The lowest rabble in the English Revenue are selected; their salaries are increased; they are invested with authority; freed from restraint; and then deputed to reform the Irish officers!! And here let me disclaim all intention of blackening, or in any degree mistating their conduct in the execution of this desirable object. There is a certain degree

of vulgarity, and insolence which cannot be described in language so mild as not to bear some appearance of abuse. I shall state no act of theirs that is not publicly and notoriously related and believed by all who have any means of knowing, or hearing any thing about them.

First then the old Boards being removed from office, and their secretaries deprived of trust and power, the next step was to take all duty of importance out of the hands of the Surveyors General, and Inspectors. Englishmen being placed in all these posts, some time was necessary to learn the nature of this new duty, and the extent of the power annexed to each particular office. The old Inspectors were treated with respect, and all the inferior officers with perfect forbearance, until the English excisemen obtained from them all the knowledge which they were capable of attaining: how little this is I am not afraid but a short time will fully demonstrate. These preliminary measures being taken, they supersede, as they call it, more than half the officers on the Irish establishment; for those retained they prescribe the most harrassing duty. For instance, three gaugers are now placed over a distillery, with orders to have each remain for eight hours each day within the gate, and on no pretence whatever to quit it during that time be it night, or day. In addition to this duty, each of these gaugers has an extensive walk appointed for him, in which he must visit publicans, grocers, tobacconists, malsters, brewers and tanners for eight hours more, and then the rest of the day he gets leave to enjoy himself with his family! All the allowances formerly granted for severity of duty are cut off, which leaves numbers to perform this lenient task upon fifty-eight pounds ten shillings a year. Some individuals ventured to remonstrate against this treatment, and were answered in most *dignified*, and *gentlemanly* terms, that the Irishmen were a *damned, lazy, skulking, idle* pack of *rascals*, that knew nothing, and were constantly complaining: that the moment they did not like to obey the orders of the Board, they had nothing to do but send in their Commissions, and that others were ready to do their duty the moment they did not like it. The Surveyors General, they tell us, are a useless set of *fellows*, that must be immediately dispensed with. And this, no doubt, is true, for English *fellows* are placed to do their duty. They have also instituted a very constitutional inquisition into the past conduct of individuals.

A number of travelling inspectors are appointed, who by some secret means have learned a few obvious facts concerning many of the Irish officers. These take the officer into an alehouse (for this is their method of proceeding), they then ask whether he did not dine with such a distiller, or other trader, upon such a day of such a year? If he did not upon some other day, drive his wife and family upon a distiller's car to such a spa? If he acknowledge the fact, he is guilty by his own confession, and immediately suspended, and in some cases *dismissed*. If he deny the fact he is set down as a liar, and told so, and is subjected to the same treatment, with the addition of abuse, as if he had confessed the act. If he inquire the authority on which he is accused, he is answered, that he has no business with any thing of that kind, that the Board is a sufficient judge of that. It is hard to see how any officer, guilty or innocent, can escape this mode of trial. One man, who perhaps had conscious innocence to support him, had spirit enough to say that he *did* borrow the distiller's car *one* day to drive his wife, who was ill, to a spa; but that he hired both the horse and man: he accompanied this acknowledgement with a firm denial of any *guilt*; and had the *presumption* to say that this was neither a just, nor creditable way of proceeding; for which insolence he was immediately suspended; and is, with a great many more, in perfect darkness as to what he is finally to suffer.

It is worth relating that in one of these respectable inquiries a surveyor was brought by two of these inquisitors into an alehouse to be taken to task. He knew very clearly the object of this proceeding, and of course had his mind filled with apprehensions. On entering the publick-house one of the inquisitors asked if he would have some beer: he, fancying that this was a mode of proving him a drunkard, answered that he was not in the habit of drinking before dinner. "O, I see," rejoined the Englishman, "you want some of your Hirish whiskey; I say, waiter bring us a gill, or whatever you call it, of your Hirish whiskey." "Gentlemen," said the surveyor, with increased apprehension, "I do assure you I am not a drunkard; I never drank raw whiskey in my life, nor do I drink any thing before dinner." "O the devil you don't, then we do." So they set to work, and drank both the beer and whiskey. Here are the beings

to whom the Commission of Inquiry ceded the right of investigating the past conduct of our excisemen !

Upon a recent occasion the seizure of a large quantity of paper brought a number of the manufacturers of that article to the office of one of those English inspectors. Some officer concerned in the transaction entered the office to say that the paper merchants were in waiting. "The *robbers* you mean," said the insolent clown. Now most coolly, and dispassionately, is it not a hard necessity to impose upon the publick, that beings of this order must be tolerated in posts of trust and importance, and furnished with power to insult and annoy the most peaceable and useful classes in the community? I really blush to employ my pen in commenting on the conduct of such wretches, nor could any thing make me stoop to it, but the intimate connexion which they have with those who govern the country, and who are inevitably identified with them, and accountable for their actions. I shall on a future occasion take leave to examine the regulations which they have made in our revenue, and shall have but little difficulty in demonstrating the stupid ignorance from which alone they could proceed. The effects of them have not yet been much felt, owing to the idleness of the distilleries, which always constitute a considerable part of the excise business in this country; and to the momentary terror which reigns amongst the Irish officers, and stimulates them to unusual, and indeed unreasonable exertion. But even spite of this, the business is accumulating, and must lead ultimately to great confusion.

Before I conclude I must explain that the only motive which induced me to describe the peculating practices of our old excisemen was to prove how much the want of discipline and integrity in the Irish Revenue was owing to the laxity of its governors. I disclaim the slightest intention of bringing odium on any individual: and I think those who were prudent enough to secure independence, even though it was by a breach of duty, have now not only cause to rejoice, but what constitutes almost a full justification of their conduct. Greek and Roman sages may talk of loving virtue for virtue's sake alone; but it has ever been found, and ever shall, that the great bulk of mankind are led by interest, and quit Virtue without much pain the moment she loses her rewards. But when in place of these rewards, she holds out all terrors which should belong to Vice; when Vice promises all the advan-

tages, and more, that could be ever had from a strict adherence to honor and duty, we cannot blame the *tax collectors* of the *present age* if they preferred the care of self to high-wrought principles of moral duty. There is much reason to think that even the very men who were corrupt under the circumstances herein described, would be useful publick servants if differently treated: the same prudence, and sense of private interest which prompted them to take the safest side before, would doubly operate on the side of honor and integrity if the danger (as it should, and might) lay on the other.

How far the facts I have stated will warrant the following outline of the system now pursued against the last remains of dignity, or power in this distracted country, the publick (if we have a publick) must decide. As far as I can see, the plan is this. The well known corruption which for many years was allowed to live and reign in the collection of the Irish Revenue, laid that department for ever at the mercy of the minister. On the establishment of peace, the claims of civil employments were necessarily multiplied, while the means of satisfying them were diminished in the same proportion. The retrenchments also insisted on in England threw multitudes of gaping placemen back upon their patron's hands. It is not in the other country as with us, that a few pounds expended to get the rabble drunk will set their representative free from all concern about them for seven long years. At the English elections places and votes are as regularly bartered as any other commodities in the country, and the members cannot rest satisfied with providing for their own immediate families; their electors *must* have places; and once they get them, they will not be put out. We are not then to wonder if patronage in England is one of the mightiest engines in the state: it is in fact the talisman that fills the ministerial benches with those Honorable, and Right Honorable crowds, whose cheering notes supply the place of popular applause. When means to satisfy these useful friends began to fail at home, the minister turned his eyes to the posts, and places hitherto vouchsafed to the Irish. The redundancies of these, for some time, enabled him to pension off, and dispense with great numbers, under pretext of retrenchment; and the same patriotick principle justified, of course, a total stop to new appointments. When the Irish were reconciled to this economy it was not hard to raise up new establishments, in room of

the old, and give them novel names. Of this description is the waterguard, which brought a great relief to the open-mouthed English, so great that they could not grasp it all at once, and were obliged to hire some Irish by the week to keep the places for them, until they could dispose of them to advantage. However, the demand for places was too great, and these resources soon began to fail: in fact, they rather created a new appetite than satisfied the old. When all the peculating arts of clipping, and retrenchment were now exhausted, immortal Justice was enlisted to effect the rest. The gross abuses of the Irish Revenue were now no longer to be suffered: five *right honourable* Englishmen were deputed with formidable powers to *reform*, and *chastise*; but still to avoid the dangers of alarm they professed nothing but "assimilation!" How these have proceeded I have already shown. The great placemen, who had some power to annoy, if threatened with justice, were highly paid for quietly retiring. These being peaceably disposed of, one general imputation was cast upon the rest, so general that no individual below a certain rank, *however innocent*, could possibly escape it. But, in this age, a charge like this was better calculated to produce jest and sport, than public odium, or resentment; some further means were therefore necessary to produce the desired effect. The objects of this castigation were closely bound to, and strongly supported by the Orange faction. That the ruin, therefore, might be radically effected, it was expedient to assail the base of the edifice. The Orange faction was therefore to be undermined. Like many other monuments of ministerial skill, this faction had been raised to serve a special purpose at an hour of need; and it had always been so faithful to the principles which gave it birth, and vested it with power, that some pretext was necessary to justify its ruin. There are so many spurious counterfeits of justice current in the world, that power can never want a robe to cover its designs. The pious purpose was at once professed of uniting the two great factions into which the Irish publick is almost essentially divided. These, like the lion and the tiger, had learned by sore experience to pass each other by, and it required some art and skill to rouse them to a combat. I need not dwell upon the shrewd device of *reconciliation*! by which, like cats, they have been united by the tails to tear each others eyes out. These two great factions being thus employed, it was not hard to hunt the

friends of both from all the places, and emoluments, for which the minister had so many English friends in anxious waiting. The *mild*, the *moderate*, the *forbearing* Commission of Inquiry having now retired to England, lest, of course, the cruel spectacle that was to follow should wound their tender eyes, the wretched crew of English meanials which I have before described were set to work. Having, as I have mentioned, vested themselves with all authority, and disarmed all who might resist, they then supersede one-half, and more, of those in office; they next reduce the others to the very lowest state of degradation, and prescribe a weight of duty for them which no publick servants ever yet susstained. It is worth while to observe the rule which they apply in measuring the tasks they give. When an officer complains that twelve, or fourteen hours a-day is too severe to give to duty, they answer him, that many a poor mechanick must work sixteen hours for less wages than he enjoys. I need not here delay to examine the justice of this rule; it will suffice to say that no single Englishman has yet been placed on one of those *easy* duties. In fact, since they have come to this country, they have performed scarcely any revenue duty, their only business is to set tasks to the Irish, and to abuse them when they complain. It is notorious that they can scarcely write, and will not, if they can possibly avoid it, make the attempt before an Irish officer. They keep the old Inspectors within call, to direct them in their duty, and sustain the blame of their mistakes. By thus reducing the number of officers, and loading those that they retain, two objects are at once gained: they can exhibit a show of retrenchment; and harrass the Irish officers to a surrender of their commissions. The retrenchment fairly stated amounts to this: one half of the Irish officers are at this moment walking idle about our streets, and yet possessing their salaries: no one knows how these are finally to be disposed of, more than that they have all good reason to believe, that nothing good awaits them. While this half are terrified with apprehensions of dismissal, the other half are made to work like galley-slaves, and to tremble at the thoughts of of being retained for hard labour, starvation salaries, and beastly usage. The old Boards are pensioned off with little or no diminution of their salaries, while the three excise Commissioners, and four in the customs receive salaries, and al-

allowances which amount to as much as the old Boards, which consisted of six members each, received. Mean-time droves of Englishmen (of what character I have already described !) are daily imported, and in readiness at the other side. These have greater salaries (if I can depend on the universal concurrence of those whom I have asked, and who have means to know) than ever our Irish officers of like denomination had, even before the system of clipping their allowances commenced. As fast as these arrive, such Irish officers *as hold respectable situations*, get three months leave of absence, *without any application for such a favour*, and the English GLUT-MEN ! are set to do their duty. In this situation, for instance, are the port-surveyors of Dublin, and *many* others whom I need not name. It is understood that these are all for superannuation. This same superannuation is a most knowing trick to cheat the publick. We are told that these officers will be a burden on the country *only as long as they live !* How much longer, I wonder, would they have their salaries if kept on useful duty ? Or is it meant, that put putting them to starve, with heavy families, on ten, twenty, thirty, and forty pounds a-year, will shorten their days, and relieve the nation from their weight ? Here then is a noble system of retrenchment ! Irish officers of ten, twenty, thirty, forty, and fifty years standing are put out of employment, without any form of trial, without *any individual* imputation on either character or ability ; and upon no better evidence against them *as a body* than that Commissioner Plunket said some *surveyors* were “ bad,” and most gaugers “ very bad,” and that “ inspectors general *now*” (he meant, of course, since *he* had come to the Board) were not to be satisfied with “ *moderate*” bribes. The case of the officers of from ten to thirty years standing is very hard, (particularly those who served with honesty, and who are consequently poor) as that length of service entitles them to only a very small proportion of their salaries. And the case of the publick is still harder, to see servants in the very vigour of life, after becoming valuable by practice, and experience, thrown a dead weight upon the Treasury ; while other most useful subjects, whose abilities at the *spade* and *plough*, gave them votes in England, are taken from those profitable labours, and placed to collect the Revenue of the country, when they can scarcely plead the indispensable qualification of knowing how to

write. If this charge of ignorance, which I state upon the *uniform* testimony of *many* intelligent officers of respectable, sober character, be unfounded, will they refute it by publishing one or two of their very few *written* mandates, in which they tell an officer, that "the Board desires him to go, and for to take charge of such a man's walk?" Indeed so far from requiring testimony to prove their title to a place amongst the untutored rabble, any man who has eyes to see them, or ears to hear their jargon, would need very strong evidence to convince him, that they could read the book of common prayer. Thus, when all the Irish officers are worried, so as to be glad to get even ten pounds on superannuation, (a result that must take place, if the present insolence be allowed to last, in a very few months, if not weeks) there will be no stop to the multiplication of places for English voters. *and we shall then, of course, be no farther troubled with retrenchment.*

And now I think the policy pursued by England towards this country, will fully account for the "delightful prospect" which we behold, without ascribing it to Mr. Hume's economy, as some of our *wise* and *honest* journals do. We "enjoy, then the proud, the delightful satisfaction of looking round upon the face" of a *distracted country, frowning in poverty, and sinking in distress*; where we see neither, "content, comfort, prosperity, or order," but in their room behold *despair, hunger, wretchedness, and discord*. Where we see a *squalid, starving, unsheltered, peasantry, dispensing ruin and devastation amongst a frightened, needy, and degraded gentry*; for which *blessings* the *Irish* people are duly grateful to their attentive, kind, and patriotick representatives in Parliament; who may now enjoy the "proud, the delightful satisfaction" of knowing, that for the nearest, and most deserving friend they have, they cannot procure the lowest, and most humble place in any branch of the Irish Revenue. They may also enjoy the "proud the delightful" *recollection*, that they aided in electing that *meek, forbearing, Commission of Inquiry*, whose hangers-on are now like blood-hounds hunting the unprotected Irish, from the employments in which they have spent the vigour of their lives, and sending them in their old age to look for shelter, and to curse the day they ever had a patron.

But I have already passed the limits which I at first prescribed to this inquiry, and yet I find that I have

drawn but little on the store of interesting facts which I vainly hoped to introduce within this narrow compass. But I will not rest until I have given the Irish publick a clear and extended view of the base, and despicable juggling by which its most important interests are sapped, and ruined. I have yet to show the *noble* and *impartial* motives which induced our virtuous Commissioners of Inquiry to remark no single fault in all the various branches of the English Revenue ! ! The removal of that iniquitous distinction which threw all the guilt and odium on the inferior ranks of Irish officers occupied such a space as to prevent a full detail of all the facts to prove the sordid policy observed towards this unhappy country. These and the regulations of the English Boards which they would pass for improvements shall constitute the subject of a second pamphlet; in which, being relieved from the hateful task of proving the true extent of corruption, and fixing it on those who really deserved the imputation, I shall be able more fully to vindicate the honest part of our Revenue, who are now peculiarly distinguished in the general persecution. I have not been able to introduce any instances of this sort for want of room, but I promise many in my next.

APPENDIX,

NO. I.

Extract from the evidence given before the Commissioners of Inquiry, by Wm. Plunkett, Esq. Commissioner of Excise.

Do you mean the officers from the highest to the lowest ?

I saw four Surveyors, they were all *good* but one : there were some of the gaugers very bad. Some of the older ones were tolerably well, but the best officers by much were the youngest.

To what do you attribute the continual and notorious evasion of so large a proportion of the duty ? I attribute it decidedly to the laxity of the officers. I am quite convinced the officers could prevent it. I believe on a former occasion I stated my reason for thinking so. I am not much practically acquainted with the distillery, but I recollect in the evidence of Mr. Forbes before the the Commissioners of Inquiry on the Revenue, fifteen years ago, he swore that the officers might prevent smuggling to a great degree at least, if they endeavoured to do it.

Has it been long known to the Commissioners of Excise, that there were great frauds ? I believe it is very well known to the Commissioners of Excise, and to the Chancellor of the Exchequer.

What means have been adopted since you have been at the Board to correct this ? Except by inflicting penalties when detections were made, and selecting the best officers we could find to survey distilleries, I am not aware of any other.

To what cause do you attribute the bad state of the Excise department which is indicated by such laxity or corruption in the discharge of their duties by the officers in general ? Principally to the want of correctness in the officers.

To what do you attribute that want of correctness ? To dishonesty decidedly : to corruption : I believe that every officer in charge of a distillery is bribed by the distiller. I know there are members of the Board who profess a different opinion : but that is mine, there is so much anxiety on the part of the officers to get into a distillery : if the officers do their duty there, it is very troublesome, but those situations are sought after with the greatest anxiety.

If he does not do his duty it is very profitable? That is suspicion on my part: but there are grounds from which I judge: the officers in charge of distilleries get rich, and live at a greater expense than their salaries would allow them.

Is it your practice, if you observe any great increase of expense on the part of an officer, to inquire into the means he has of supporting that? No (*ne, scilicet, inquirant vitia in nostra rursus et illi.*)

Are you aware that is the case in England? I have heard from Mr. Jacob, when in Ireland that was the case I felt the importance of THAT, and THAT has induced me to do THAT which, I believe, no commission has done before, to see the officers of the district *as I went along*.

What description of persons are appointed? Many of them are followers of members of Parliament, who recommend them for their votes at elections, others are discarded servants. I know one instance of a private secretary who got his coachman recommended to be put upon the gauger's list. That man I happened to know; he is even of a superior description to many others who have been made gaugers.

Could laxity or corruption in the discharge of their duties by inferior officers prevail so generally if there were an effective check and control over them, exercised by the superior officers? No: certainly not.

Are the superior officers then in your judgement deficient in the knowledge of the duty; or lax in the performance of it? I should think they are lax in the performance of it.

Do you entertain a suspicion of corruption as to the higher officers; the Inspectors, and surveyors? The surveyors, I should think, are liable to the same suspicion of corruption that the lower officers are: I should not think that we have an Inspector now open to any MODERATE degree of corruption.

*Parliamentary Papers for 1822.
Volume XIII. page 1121.*

APPENDIX,

NO. II.

Since the last sheet of this pamphlet was sent to press, a circumstance has happened which throws the clearest light upon the present measures of the English Boards. They have made it a point to remove all the officers who are on such duty as cannot be so increased as to render it sufficiently harassing to answer their purposes: they give them a station within from four to six miles of their old one, and *hint* at the same time that the new duty is not to be permanent. The officer is hereby reduced to the necessity of either removing his family upon an uncertainty, and of taking a new house and establishment at a considerable sacrifice to get rid of the old, or else he must travel from eight to twelve miles a day to do his duty. Although I could plainly enough perceive the object of this scheme, yet I was slow to make a charge, as I had no document to prove the Board's unwillingness to let the officers know what period they were to be kept on the new duty, to enable them to regulate their conduct as to the removal of their families. At the end of last week, the Board of Excise ordered the permit officer of Black-rock to take charge of the duty at Rathfarnham; and in his place, they ordered the officer whose case makes a prominent feature in this pamphlet, to do the duty at Black-rock. This man having a large family, and being unable on a salary of £58. 10s. a year, to procure a residence in the city, was obliged, on his removal to Dublin, and reduction from £200. a year, to take a house in Merino Crescent, Clontarf. The officer who delivered to him a *verbal* order to take charge at Black Rock, told him, that he had *some* reason to *think* that this was only a temporary removal. Under these circumstances, he, on Monday last, called to one of the English Inspectors General, to request that he would send some unmarried officer to do the duty at the Rock, and put *him* in charge of the duty in town from which such officer may be removed. The Inspector told him in reply, "that the Irish officers were a little-good-for, skulking, complaining set of fellows: desired him *to go along to his duty*, and if he did not like it to send in his commission: remarking at the same time "that the tables should soon be turned against the Irish." This was delivered in such a tone of vulgar insolence as to preclude any wish to reply to the being who spoke it. So the officer went off, and next day wrote the following letter to the Board.

" To the Honorable Commissioners of Excise.

" GENTLEMEN,

" Being ordered to do the duty of permit officer at Black-rock, and having my family residing at the North side of Dublin, and two miles from town, I beg to know, if my duty at Black-rock is to be of such permanency, as to require the removal of my family and furniture; particularly as I find, on looking for a residence at Black-rock, that I cannot get any kind of shelter, without undertaking a year's rent.

" I am, Gentlemen, &c."

To-day (Saturday) he has received the following Answer, through one of the Irish Inspectors-General:—

" The Commissioners having received the application from _____, supernumerary Gauger, requesting to be informed if his charge of the permitting department at Black-rock is to be of such permanency as to require him to remove his family.

" You are to acquaint him, that it is to be until the Board shall think fit to issue further orders.

(Signed) " C. COOTE."

Both the Boards of Excise (the old, and the new) have been for nearly four years endeavouring to push this officer to a surrender of his commission, as may be seen by his Memorials. They could not easily dismiss him openly for honesty, which has ever been his only crime in the Excise. He now has to calculate whether he will, *for £58. 10s. a year*, travel from Merino Crescent to Black-rock, and back at night every day in the week, or give up his house, remove his family, and undertake thirty guineas rent at the Rock, the lowest sum for which he can get the poorest residence at present vacant there; or, if both of these are *impracticable*, whether he will after nine years useful service, and nefarious persecution, resign his commission, and begin the world again. I must, however, observe that there is no Revenue office whatever at Black-rock, and that he has been obliged to stand in Mr. Alexander Smith's shop, who is the principal trader in his district, from ten in the morning until four in the evening, every day since his charge commenced, being afraid to accept of that Gentleman's pressing and kind invitation to sit in his parlour, such compliance having been lately made the grounds of *dismissing* an officer of Excise.

